**AGGREGRATED INFORMATION FOR CATEGORY A (METRO)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 218 990 645 | 58 635 743 | 26.8% | 56 388 248 | 25.7% | 115 023 991 | 52.5% | 48 480 794 | 50.4% | 16.3% |
| Property rates | 44 281 816 | 11 782 003 | 26.6% | 11 611 436 | 26.2% | 23 393 439 | 52.8% | 10 109 850 | 50.8% | 14.9% |
| Property rates - penalties and collection charges | - | 37 842 | - | 54 552 | - | 92 394 | - | 35 162 | 59.9% | 55.1% |
| Service charges - electricity revenue | 76 464 506 | 20 151 888 | 26.4% | 17 702 699 | 23.2% | 37 854 587 | 49.5% | 16 342 357 | 49.7% | 8.3% |
| Service charges - water revenue | 25 723 914 | 6 908 313 | 26.9% | 7 536 773 | 29.3% | 14 445 086 | 56.2% | 5 679 140 | 45.7% | 32.7% |
| Service charges - sanitation revenue | 11 055 339 | 2 409 138 | 21.8% | 2 570 834 | 23.3% | 4 979 972 | 45.0% | 2 404 978 | 45.2% | 6.9% |
| Service charges - refuse revenue | 7 012 797 | 1 795 113 | 25.6% | 1 754 946 | 25.0% | 3 550 060 | 50.6% | 1 681 569 | 50.3% | 4.4% |
| Service charges - other | 595 294 | (79) | - | (13 226) | (2.2%) | (13 304) | (2.2%) | 253 359 | 45.5% | (105.2%) |
| Rental of facilities and equipment | 2 223 098 | 456 189 | 20.5% | 486 028 | 21.9% | 942 218 | 42.4% | 577 860 | 52.9% | (15.9%) |
| Interest earned - external investments | 2 523 553 | 584 164 | 23.1% | 663 266 | 26.3% | 1 247 431 | 49.4% | 1 019 666 | 50.6% | (35.0%) |
| Interest earned - outstanding debtors | 2 589 700 | 1 295 390 | 50.0% | 808 610 | 31.2% | 2 104 000 | 81.2% | 556 491 | 49.1% | 45.3% |
| Dividends received | 93 | - | - | 67 | 72.0% | 67 | 72.0% | - | - | (100.0%) |
| Fines | 2 677 758 | 346 443 | 12.9% | 629 906 | 23.5% | 976 349 | 36.5% | 673 608 | 41.3% | (6.5%) |
| Licences and permits | 535 054 | 123 031 | 23.0% | 120 936 | 22.6% | 243 968 | 45.6% | 148 499 | 117.0% | (18.6%) |
| Agency services | 997 971 | 222 832 | 22.3% | 264 378 | 26.5% | 487 210 | 48.8% | 231 889 | 33.9% | 14.0% |
| Transfers recognised - operational | 35 527 496 | 11 425 003 | 32.2% | 10 825 484 | 30.5% | 22 250 487 | 62.6% | 7 595 932 | 58.6% | 42.5% |
| Other own revenue | 6 694 902 | 1 093 426 | 16.3% | 1 362 700 | 20.4% | 2 456 126 | 36.7% | 1 167 354 | 49.1% | 16.7% |
| Gains on disposal of PPE | 87 353 | 5 045 | 5.8% | 8 858 | 10.1% | 13 903 | 15.9% | 3 080 | 12.1% | 187.6% |
| Operating Expenditure | 216 794 976 | 49 374 860 | 22.8% | 52 049 180 | 24.0% | 101 424 040 | 46.8% | 49 720 153 | 47.2% | 4.7% |
| Employee related costs | 62 268 228 | 13 795 695 | 22.2% | 15 788 164 | 25.4% | 29 583 859 | 47.5% | 14 516 309 | 49.1% | 8.8% |
| Remuneration of councillors | 957 677 | 219 371 | 22.9% | 224 183 | 23.4% | 443 554 | 46.3% | 204 954 | 46.4% | 9.4% |
| Debt impairment | 10 918 320 | 3 164 584 | 29.0% | 2 624 012 | 24.0% | 5 788 596 | 53.0% | 2 487 002 | 52.1% | 5.5% |
| Depreciation and asset impairment | 15 937 675 | 3 369 533 | 21.1% | 4 097 971 | 25.7% | 7 467 504 | 46.9% | 4 099 372 | 45.2% | - |
| Finance charges | 6 994 323 | 1 045 264 | 14.9% | 1 602 724 | 22.9% | 2 647 988 | 37.9% | 2 294 216 | 43.7% | (30.1%) |
| Bulk purchases | 68 807 969 | 19 959 549 | 29.0% | 15 814 548 | 23.0% | 35 774 096 | 52.0% | 13 503 237 | 48.6% | 17.1% |
| Other Materials | 7 669 526 | 950 770 | 12.4% | 1 821 096 | 23.7% | 2 771 866 | 36.1% | 2 299 382 | 43.7% | (20.8%) |
| Contracted services | 25 602 334 | 3 612 677 | 14.1% | 5 641 704 | 22.0% | 9 254 381 | 36.1% | 6 025 344 | 45.6% | (6.4%) |
| Transfers and grants | 2 197 249 | 416 051 | 18.9% | 523 698 | 23.8% | 939 749 | 42.8% | 725 974 | 52.6% | (27.9%) |
| Other expenditure | 15 425 668 | 2 786 063 | 18.1% | 3 731 461 | 24.2% | 6 517 524 | 42.3% | 3 563 760 | 39.2% | 4.7% |
| Loss on disposal of PPE | 16 007 | 55 304 | 345.5% | 179 618 | 1 122.2% | 234 922 | 1 467.7% | 602 | 6.3% | 29 728.8% |
| Surplus/(Deficit) | 2 195 669 | 9 260 883 | | 4 339 069 | | 13 599 951 | | (1 239 358) | | |
| Transfers recognised - capital | 15 476 238 | 752 215 | 4.9% | 2 761 647 | 17.8% | 3 513 862 | 22.7% | 3 124 301 | 27.0% | (11.6%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 139 982 | 3 658 | 2.6% | 14 701 | 10.5% | 18 359 | 13.1% | (29 586) | 1.2% | (149.7%) |
| Surplus/(Deficit) after capital transfers and contributions | 17 811 889 | 10 016 756 | | 7 115 417 | | 17 132 173 | | 1 855 357 | | |
| Taxation | 307 833 | 13 498 | 4.4% | 21 161 | 6.9% | 34 659 | 11.3% | 15 903 | 7.7% | 33.1% |
| Surplus/(Deficit) after taxation | 17 504 056 | 10 003 258 | | 7 094 256 | | 17 097 514 | | 1 839 454 | | |
| Attributable to minorities | (8 783) | (42 249) | 481.0% | (31 939) | 363.6% | (74 188) | 844.6% | - | - | (100.0%) |
| Surplus/(Deficit) attributable to municipality | 17 495 273 | 9 961 009 | | 7 062 317 | | 17 023 326 | | 1 839 454 | | |
| Share of surplus/ (deficit) of associate | - | (0) | - | (0) | - | (0) | - | - | - | (100.0%) |
| Surplus/(Deficit) for the year | 17 495 273 | 9 961 009 | | 7 062 317 | | 17 023 326 | | 1 839 454 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 38 928 050 | 2 549 145 | 6.5% | 6 511 439 | 16.7% | 9 060 584 | 23.3% | 6 831 442 | 26.3% | (4.7%) |
| National Government | 14 621 926 | 779 626 | 5.3% | 2 682 771 | 18.3% | 3 462 396 | 23.7% | 2 803 567 | 25.4% | (4.3%) |
| Provincial Government | 687 680 | 108 118 | 15.7% | 144 228 | 21.0% | 252 346 | 36.7% | 126 569 | 30.1% | 14.0% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 174 258 | 3 658 | 2.1% | 14 799 | 8.5% | 18 457 | 10.6% | 97 910 | 29.1% | (84.9%) |
| Transfers recognised - capital | 15 483 864 | 891 401 | 5.8% | 2 841 798 | 18.4% | 3 733 200 | 24.1% | 3 028 046 | 25.7% | (6.2%) |
| Borrowing | 13 191 148 | 579 640 | 4.4% | 1 430 386 | 10.8% | 2 010 026 | 15.2% | 1 792 900 | 22.8% | (20.2%) |
| Internally generated funds | 9 555 559 | 992 618 | 10.4% | 2 002 067 | 21.0% | 2 994 685 | 31.3% | 1 699 152 | 29.4% | 17.8% |
| Public contributions and donations | 697 478 | 85 485 | 12.3% | 237 188 | 34.0% | 322 673 | 46.3% | 311 344 | 73.0% | (23.8%) |
| Capital Expenditure Standard Classification | 38 928 050 | 2 549 145 | 6.5% | 6 511 439 | 16.7% | 9 060 584 | 23.3% | 6 831 442 | 26.3% | (4.7%) |
| Governance and Administration | 5 023 783 | 176 816 | 3.5% | 435 485 | 8.7% | 612 301 | 12.2% | 541 980 | 18.7% | (19.6%) |
| Executive & Council | 1 218 771 | 51 005 | 4.2% | 155 749 | 12.8% | 206 754 | 17.0% | 117 105 | 11.6% | 33.0% |
| Budget & Treasury Office | 3 764 223 | 70 574 | 1.9% | 151 876 | 4.0% | 222 450 | 5.9% | 174 793 | 8.7% | (13.1%) |
| Corporate Services | 40 788 | 55 236 | 135.4% | 127 860 | 313.5% | 183 096 | 448.9% | 250 081 | 69.3% | (48.9%) |
| Community and Public Safety | 8 339 698 | 478 099 | 5.7% | 1 682 916 | 20.2% | 2 161 015 | 25.9% | 1 441 174 | 23.6% | 16.8% |
| Community & Social Services | 885 363 | 62 919 | 7.1% | 145 585 | 16.4% | 208 505 | 23.6% | 142 860 | 19.7% | 1.9% |
| Sport And Recreation | 716 945 | 33 069 | 4.6% | 94 188 | 13.1% | 127 257 | 17.7% | 97 593 | 21.4% | (3.5%) |
| Public Safety | 614 432 | 60 261 | 9.8% | 90 556 | 14.7% | 150 817 | 24.5% | 172 930 | 27.7% | (47.6%) |
| Housing | 5 866 837 | 297 989 | 5.1% | 1 296 786 | 22.1% | 1 594 775 | 27.2% | 975 426 | 23.3% | 32.9% |
| Health | 256 120 | 23 861 | 9.3% | 55 801 | 21.8% | 79 661 | 31.1% | 52 365 | 36.1% | 6.6% |
| Economic and Environmental Services | 10 492 173 | 535 045 | 5.1% | 1 795 133 | 17.1% | 2 330 179 | 22.2% | 2 196 174 | 26.8% | (18.3%) |
| Planning and Development | 1 297 462 | 94 875 | 7.3% | 267 773 | 20.6% | 362 648 | 28.0% | 344 795 | 24.4% | (22.3%) |
| Road Transport | 9 067 684 | 438 484 | 4.8% | 1 496 575 | 16.5% | 1 935 059 | 21.3% | 1 825 974 | 27.1% | (18.0%) |
| Environmental Protection | 127 028 | 1 687 | 1.3% | 30 785 | 24.2% | 32 472 | 25.6% | 25 406 | 39.7% | 21.2% |
| Trading Services | 14 710 837 | 1 339 882 | 9.1% | 2 570 654 | 17.5% | 3 910 536 | 26.6% | 2 596 252 | 30.8% | (1.0%) |
| Electricity | 5 098 154 | 513 563 | 10.1% | 852 120 | 16.7% | 1 365 684 | 26.8% | 1 152 625 | 33.6% | (26.1%) |
| Water | 5 153 505 | 473 225 | 9.2% | 845 922 | 16.4% | 1 319 147 | 25.6% | 721 335 | 31.6% | 17.3% |
| Waste Water Management | 3 589 531 | 317 900 | 8.9% | 700 025 | 19.5% | 1 017 926 | 28.4% | 621 104 | 29.5% | 12.7% |
| Waste Management | 869 647 | 35 193 | 4.0% | 172 587 | 19.8% | 207 780 | 23.9% | 101 188 | 15.9% | 70.6% |
| Other | 361 559 | 19 303 | 5.3% | 27 249 | 7.5% | 46 553 | 12.9% | 55 863 | 33.5% | (51.2%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 221 016 420 | 64 283 668 | 29.1% | 59 483 284 | 26.9% | 123 766 952 | 56.0% | 57 054 903 | 54.4% | 4.3% |
| Property rates, penalties and collection charges | 41 517 391 | 10 647 546 | 25.6% | 11 237 138 | 27.1% | 21 884 684 | 52.7% | 9 886 232 | 51.0% | 13.7% |
| Service charges | 112 334 326 | 30 296 139 | 27.0% | 28 863 679 | 25.7% | 59 159 819 | 52.7% | 27 788 341 | 50.5% | 3.9% |
| Other revenue | 14 989 264 | 5 432 474 | 36.2% | 4 694 143 | 31.3% | 10 126 617 | 67.6% | 6 468 543 | 87.2% | (27.4%) |
| Government - operating | 32 372 572 | 13 169 366 | 40.7% | 9 017 351 | 27.9% | 22 186 717 | 68.5% | 7 142 509 | 61.6% | 26.2% |
| Government - capital | 16 024 874 | 3 194 307 | 19.9% | 4 627 077 | 28.9% | 7 821 384 | 48.8% | 4 608 484 | 49.8% | .4% |
| Interest | 3 777 904 | 1 543 836 | 40.9% | 1 043 895 | 27.6% | 2 587 731 | 68.5% | 1 160 795 | 44.7% | (10.1%) |
| Dividends | 90 | - | - | - | - | - | - | 0 | - | (100.0%) |
| Payments | (186 860 299) | (62 992 472) | 33.7% | (48 896 279) | 26.2% | (111 888 752) | 59.9% | (54 433 621) | 63.4% | (10.2%) |
| Suppliers and employees | (177 699 515) | (61 804 499) | 34.8% | (46 438 563) | 26.1% | (108 243 062) | 60.9% | (51 105 944) | 64.2% | (9.1%) |
| Finance charges | (6 896 052) | (884 662) | 12.8% | (2 023 352) | 29.3% | (2 908 014) | 42.2% | (2 612 044) | 46.5% | (22.5%) |
| Transfers and grants | (2 264 733) | (303 312) | 13.4% | (434 364) | 19.2% | (737 676) | 32.6% | (715 633) | 56.9% | (39.3%) |
| Net Cash from/(used) Operating Activities | 34 156 120 | 1 291 195 | 3.8% | 10 587 005 | 31.0% | 11 878 200 | 34.8% | 2 621 282 | 11.0% | 303.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (399 355) | 654 231 | (163.8%) | (931 502) | 233.3% | (277 270) | 69.4% | 277 478 | 133.6% | (435.7%) |
| Proceeds on disposal of PPE | 626 507 | - | - | 1 404 | .2% | 1 404 | .2% | (1 068 999) | 73.8% | (100.1%) |
| Decrease in non-current debtors | 127 366 | - | - | 15 204 | 11.9% | 15 204 | 11.9% | 602 657 | (553.4%) | (97.5%) |
| Decrease in other non-current receivables | (109 858) | 50 936 | (46.4%) | (926 828) | 843.7% | (875 891) | 797.3% | 105 145 | (154.7%) | (981.5%) |
| Decrease (increase) in non-current investments | (1 043 370) | 603 295 | (57.8%) | (21 281) | 2.0% | 582 013 | (55.8%) | 638 675 | 72.7% | (103.3%) |
| Payments | (37 512 460) | (5 213 185) | 13.9% | (5 618 576) | 15.0% | (10 831 761) | 28.9% | (5 708 264) | 28.9% | (1.6%) |
| Capital assets | (37 512 460) | (5 213 185) | 13.9% | (5 618 576) | 15.0% | (10 831 761) | 28.9% | (5 708 264) | 28.9% | (1.6%) |
| Net Cash from/(used) Investing Activities | (37 911 815) | (4 558 954) | 12.0% | (6 550 077) | 17.3% | (11 109 031) | 29.3% | (5 430 786) | 25.3% | 20.6% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 13 063 626 | 3 653 371 | 28.0% | (1 247 131) | (9.5%) | 2 406 240 | 18.4% | 598 598 | 67.9% | (308.3%) |
| Short term loans | - | 1 500 000 | - | - | - | 1 500 000 | - | - | - | - |
| Borrowing long term/refinancing | 12 942 503 | 2 175 697 | 16.8% | (1 265 467) | (9.8%) | 910 230 | 7.0% | 446 256 | 37.3% | (383.6%) |
| Increase (decrease) in consumer deposits | 121 123 | (22 326) | (18.4%) | 18 336 | 15.1% | (3 990) | (3.3%) | 152 343 | 135.8% | (88.0%) |
| Payments | (3 129 508) | (658 608) | 21.0% | (909 568) | 29.1% | (1 568 176) | 50.1% | (1 086 237) | 44.1% | (16.3%) |
| Repayment of borrowing | (3 129 508) | (658 608) | 21.0% | (909 568) | 29.1% | (1 568 176) | 50.1% | (1 086 237) | 44.1% | (16.3%) |
| Net Cash from/(used) Financing Activities | 9 934 118 | 2 994 763 | 30.1% | (2 156 699) | (21.7%) | 838 064 | 8.4% | (487 639) | 94.0% | 342.3% |
| Net Increase/(Decrease) in cash held | 6 178 423 | (272 996) | (4.4%) | 1 880 229 | 30.4% | 1 607 233 | 26.0% | (3 297 143) | (4.2%) | (157.0%) |
| Cash/cash equivalents at the year begin: | 28 334 662 | 23 916 904 | 84.4% | 23 643 909 | 83.4% | 23 916 904 | 84.4% | 31 033 485 | 98.7% | (23.8%) |
| Cash/cash equivalents at the year end: | 34 513 086 | 23 643 909 | 68.5% | 25 524 138 | 74.0% | 25 524 138 | 74.0% | 27 736 342 | 82.4% | (8.0%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 881 710 | 10.8% | 1 433 897 | 5.4% | 1 134 544 | 4.3% | 21 229 646 | 79.6% | 26 679 797 | 26.6% | 74 787 | .3% | 4 485 929 | 16.8% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3 742 285 | 28.7% | 1 040 703 | 8.0% | 501 102 | 3.8% | 7 775 629 | 59.5% | 13 059 719 | 13.0% | 4 641 | - | 1 974 421 | 15.1% |
| Receivables from Non-exchange Transactions - Property Rates | 3 967 959 | 20.9% | 1 059 925 | 5.6% | 750 737 | 3.9% | 13 238 319 | 69.6% | 19 016 940 | 18.9% | 13 145 | .1% | 3 681 476 | 19.4% |
| Receivables from Exchange Transactions - Waste Water Management | 997 807 | 10.8% | 506 680 | 5.5% | 395 115 | 4.3% | 7 323 536 | 79.4% | 9 223 138 | 9.2% | 16 768 | .2% | 1 251 785 | 13.6% |
| Receivables from Exchange Transactions - Waste Management | 564 662 | 9.2% | 238 857 | 3.9% | 189 211 | 3.1% | 5 143 166 | 83.8% | 6 135 897 | 6.1% | 12 229 | .2% | 530 557 | 8.6% |
| Receivables from Exchange Transactions - Property Rental Debtors | 119 369 | .8% | 6 668 180 | 44.8% | 574 029 | 3.9% | 7 509 508 | 50.5% | 14 871 085 | 14.8% | 11 | - | 200 598 | 1.3% |
| Interest on Arrear Debtor Accounts | 390 721 | 4.8% | 249 331 | 3.0% | 163 931 | 2.0% | 7 386 450 | 90.2% | 8 190 433 | 8.2% | 16 465 | .2% | 433 965 | 5.3% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | 429 | - | - | - |
| Other | 256 556 | 8.0% | 13 065 | .4% | 28 821 | .9% | 2 927 326 | 90.7% | 3 225 768 | 3.2% | 33 783 | 1.0% | 422 731 | 13.1% |
| Total By Income Source | 12 921 070 | 12.9% | 11 210 638 | 11.2% | 3 737 490 | 3.7% | 72 533 581 | 72.2% | 100 402 779 | 100.0% | 172 258 | .2% | 12 981 463 | 12.9% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 730 675 | 29.0% | 236 235 | 9.4% | 87 383 | 3.5% | 1 464 151 | 58.1% | 2 518 444 | 2.5% | - | - | 481 148 | 19.1% |
| Commercial | 4 853 380 | 33.1% | 1 058 214 | 7.2% | 481 020 | 3.3% | 8 276 535 | 56.4% | 14 669 149 | 14.6% | 655 | - | 1 285 294 | 8.8% |
| Households | 7 293 447 | 9.0% | 9 908 012 | 12.2% | 3 133 138 | 3.9% | 61 029 367 | 75.0% | 81 363 965 | 81.0% | 268 539 | .3% | 10 918 706 | 13.4% |
| Other | 43 568 | 2.4% | 8 177 | .4% | 35 948 | 1.9% | 1 763 528 | 95.3% | 1 851 221 | 1.8% | (96 937) | (5.2%) | 296 314 | 16.0% |
| Total By Customer Group | 12 921 070 | 12.9% | 11 210 638 | 11.2% | 3 737 490 | 3.7% | 72 533 581 | 72.2% | 100 402 779 | 100.0% | 172 258 | .2% | 12 981 463 | 12.9% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 3 406 884 | 100.0% | - | - | - | - | - | - | 3 406 884 | 21.0% |
| Bulk Water | 1 314 656 | 96.5% | 1 370 | .1% | 12 100 | .9% | 33 782 | 2.5% | 1 361 908 | 8.4% |
| PAYE deductions | 353 603 | 100.0% | - | - | - | - | - | - | 353 603 | 2.2% |
| VAT (output less input) | (51 862) | 100.0% | - | - | - | - | - | - | (51 862) | (.3%) |
| Pensions / Retirement | 324 188 | 100.0% | - | - | - | - | - | - | 324 188 | 2.0% |
| Loan repayments | 998 962 | 56.3% | - | - | 43 110 | 2.4% | 731 452 | 41.2% | 1 773 525 | 10.9% |
| Trade Creditors | 4 813 164 | 93.1% | 107 864 | 2.1% | 70 193 | 1.4% | 178 538 | 3.5% | 5 169 760 | 31.8% |
| Auditor-General | 15 786 | 100.0% | - | - | - | - | - | - | 15 786 | .1% |
| Other | 3 840 579 | 99.0% | 19 732 | .5% | 8 461 | .2% | 9 922 | .3% | 3 878 694 | 23.9% |
| Total | 15 015 961 | 92.5% | 128 966 | .8% | 133 864 | .8% | 953 695 | 5.9% | 16 232 485 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | | |
| Financial Manager | | |

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: BUFFALO CITY (BUF)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 6 517 222 | 1 795 279 | 27.5% | 1 640 218 | 25.2% | 3 435 496 | 52.7% | 1 568 884 | 51.8% | 4.5% |
| Property rates | 1 421 961 | 415 439 | 29.2% | 311 129 | 21.9% | 726 569 | 51.1% | 246 878 | 48.2% | 26.0% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 1 971 883 | 470 967 | 23.9% | 426 760 | 21.6% | 897 727 | 45.5% | 432 738 | 47.0% | (1.4%) |
| Service charges - water revenue | 563 043 | 138 371 | 24.6% | 241 992 | 43.0% | 380 363 | 67.6% | 146 726 | 60.0% | 64.9% |
| Service charges - sanitation revenue | 322 143 | 87 745 | 27.2% | 82 076 | 25.5% | 169 821 | 52.7% | 88 345 | 50.3% | (7.1%) |
| Service charges - refuse revenue | 294 388 | 63 846 | 21.7% | 64 112 | 21.8% | 127 958 | 43.5% | 83 812 | 50.6% | (23.5%) |
| Service charges - other | 20 829 | 9 595 | 46.1% | 6 669 | 32.0% | 16 264 | 78.1% | 9 329 | 78.3% | (28.5%) |
| Rental of facilities and equipment | 17 563 | 4 834 | 27.5% | 4 097 | 23.3% | 8 931 | 50.9% | 4 114 | 33.6% | (.4%) |
| Interest earned - external investments | 140 961 | 27 802 | 19.7% | 20 629 | 14.6% | 48 431 | 34.4% | 28 074 | 39.3% | (26.5%) |
| Interest earned - outstanding debtors | 41 807 | 13 138 | 31.4% | 15 323 | 36.7% | 28 461 | 68.1% | 12 963 | 68.4% | 18.2% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 16 591 | 3 173 | 19.1% | 3 271 | 19.7% | 6 443 | 38.8% | 3 904 | 90.5% | (16.2%) |
| Licences and permits | 14 597 | 2 936 | 20.1% | 3 366 | 23.1% | 6 302 | 43.2% | 17 046 | 119.3% | (80.3%) |
| Agency services | 31 270 | 5 084 | 16.3% | 3 318 | 10.6% | 8 402 | 26.9% | - | - | (100.0%) |
| Transfers recognised - operational | 1 471 673 | 503 942 | 34.2% | 409 264 | 27.8% | 913 205 | 62.1% | 458 475 | 66.6% | (10.7%) |
| Other own revenue | 188 513 | 45 522 | 24.1% | 50 143 | 26.6% | 95 665 | 50.7% | 35 971 | 23.5% | 39.4% |
| Gains on disposal of PPE | - | 2 886 | - | (1 932) | - | 953 | - | 511 | - | (478.5%) |
| Operating Expenditure | 6 513 298 | 1 861 976 | 28.6% | 1 652 369 | 25.4% | 3 514 345 | 54.0% | 2 079 074 | 56.7% | (20.5%) |
| Employee related costs | 1 961 118 | 472 891 | 24.1% | 521 467 | 26.6% | 994 359 | 50.7% | 446 028 | 51.0% | 16.9% |
| Remuneration of councillors | 65 035 | 15 231 | 23.4% | 15 041 | 23.1% | 30 272 | 46.5% | 13 758 | 43.2% | 9.3% |
| Debt impairment | 343 696 | 85 924 | 25.0% | 86 881 | 25.3% | 172 805 | 50.3% | 79 447 | 50.0% | 9.4% |
| Depreciation and asset impairment | 896 426 | 445 987 | 49.8% | 296 273 | 33.1% | 742 260 | 82.8% | 687 032 | 112.2% | (56.9%) |
| Finance charges | 59 818 | 10 129 | 16.9% | 9 943 | 16.6% | 20 072 | 33.6% | 17 139 | 42.0% | (42.0%) |
| Bulk purchases | 1 698 510 | 543 076 | 32.0% | 345 728 | 20.4% | 888 804 | 52.3% | 339 094 | 51.9% | 2.0% |
| Other Materials | 86 376 | 11 748 | 13.6% | 26 356 | 30.5% | 38 104 | 44.1% | 21 409 | - | 23.1% |
| Contracted services | 857 589 | 132 746 | 15.5% | 184 277 | 21.5% | 317 023 | 37.0% | 189 107 | 744.8% | (2.6%) |
| Transfers and grants | 60 526 | 23 662 | 39.1% | 8 084 | 13.4% | 31 747 | 52.5% | 148 292 | 58.2% | (94.5%) |
| Other expenditure | 484 205 | 120 581 | 24.9% | 158 319 | 32.7% | 278 900 | 57.6% | 137 768 | 16.4% | 14.9% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 3 924 | (66 697) | | (12 152) | | (78 849) | | (510 190) | | |
| Transfers recognised - capital | 803 900 | 27 386 | 3.4% | 228 818 | 28.5% | 256 203 | 31.9% | 195 411 | 36.4% | 17.1% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 807 825 | (39 312) | | 216 666 | | 177 355 | | (314 779) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 807 825 | (39 312) | | 216 666 | | 177 355 | | (314 779) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 807 825 | (39 312) | | 216 666 | | 177 355 | | (314 779) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 807 825 | (39 312) | | 216 666 | | 177 355 | | (314 779) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 1 753 142 | 122 873 | 7.0% | 414 569 | 23.6% | 537 442 | 30.7% | 299 183 | 25.9% | 38.6% |
| National Government | 803 900 | 77 164 | 9.6% | 262 579 | 32.7% | 339 743 | 42.3% | 194 950 | 36.4% | 34.7% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 803 900 | 77 164 | 9.6% | 262 579 | 32.7% | 339 743 | 42.3% | 194 950 | 36.4% | 34.7% |
| Borrowing | 69 000 | - | - | - | - | - | - | 547 | .8% | (100.0%) |
| Internally generated funds | 880 242 | 45 709 | 5.2% | 151 989 | 17.3% | 197 698 | 22.5% | 103 686 | 17.5% | 46.6% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 1 753 142 | 122 873 | 7.0% | 414 569 | 23.6% | 537 442 | 30.7% | 299 183 | 25.9% | 38.6% |
| Governance and Administration | 292 651 | 31 690 | 10.8% | 50 913 | 17.4% | 82 604 | 28.2% | 7 203 | 13.9% | 606.9% |
| Executive & Council | 55 340 | 29 461 | 53.2% | 38 269 | 69.2% | 67 730 | 122.4% | 5 365 | 22.1% | 613.3% |
| Budget & Treasury Office | 237 311 | 2 230 | .9% | 12 645 | 5.3% | 14 874 | 6.3% | 1 838 | 12.6% | 588.1% |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 193 125 | 4 891 | 2.5% | 38 501 | 19.9% | 43 392 | 22.5% | 41 875 | 15.3% | (8.1%) |
| Community & Social Services | 21 820 | 2 244 | 10.3% | 4 636 | 21.2% | 6 880 | 31.5% | 5 050 | 12.0% | (8.2%) |
| Sport And Recreation | 57 950 | 1 685 | 2.9% | 7 670 | 13.2% | 9 356 | 16.1% | 12 110 | 21.2% | (36.7%) |
| Public Safety | 7 700 | 330 | 4.3% | 2 203 | 28.6% | 2 532 | 32.9% | (2) | - | (110 679.6%) |
| Housing | 104 755 | 31 | - | 23 968 | 22.9% | 23 999 | 22.9% | 24 717 | 16.7% | (3.0%) |
| Health | 900 | 601 | 66.8% | 23 | 2.6% | 625 | 69.4% | - | - | (100.0%) |
| Economic and Environmental Services | 498 719 | 50 374 | 10.1% | 191 822 | 38.5% | 242 196 | 48.6% | 112 448 | 27.9% | 70.6% |
| Planning and Development | 202 957 | 19 396 | 9.6% | 68 841 | 33.9% | 88 237 | 43.5% | 39 093 | 19.3% | 76.1% |
| Road Transport | 291 335 | 30 536 | 10.5% | 122 958 | 42.2% | 153 494 | 52.7% | 73 055 | 36.7% | 68.3% |
| Environmental Protection | 4 427 | 442 | 10.0% | 22 | .5% | 465 | 10.5% | 300 | - | (92.5%) |
| Trading Services | 689 248 | 35 580 | 5.2% | 128 278 | 18.6% | 163 858 | 23.8% | 126 850 | 31.0% | 1.1% |
| Electricity | 129 450 | 3 872 | 3.0% | 49 681 | 38.4% | 53 553 | 41.4% | 27 752 | 22.4% | 79.0% |
| Water | 198 451 | 13 834 | 7.0% | 33 588 | 16.9% | 47 422 | 23.9% | 40 388 | 49.6% | (16.8%) |
| Waste Water Management | 283 394 | 17 362 | 6.1% | 22 281 | 7.9% | 39 644 | 14.0% | 58 389 | 33.9% | (61.8%) |
| Waste Management | 77 952 | 512 | .7% | 22 727 | 29.2% | 23 239 | 29.8% | 322 | .8% | 6 952.3% |
| Other | 79 400 | 338 | .4% | 5 055 | 6.4% | 5 393 | 6.8% | 10 807 | 54.7% | (53.2%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 6 956 414 | 1 663 407 | 23.9% | 1 554 924 | 22.4% | 3 218 331 | 46.3% | 1 674 656 | 50.9% | (7.1%) |
| Property rates, penalties and collection charges | 1 315 314 | 296 042 | 22.5% | 299 018 | 22.7% | 595 060 | 45.2% | 207 112 | 43.7% | 44.4% |
| Service charges | 2 934 363 | 542 238 | 18.5% | 748 399 | 25.5% | 1 290 637 | 44.0% | 624 262 | 44.3% | 19.9% |
| Other revenue | 248 395 | 45 321 | 18.2% | 59 184 | 23.8% | 104 505 | 42.1% | 69 162 | 33.9% | (14.4%) |
| Government - operating | 1 471 673 | 512 826 | 34.8% | 182 131 | 12.4% | 694 957 | 47.2% | 485 200 | 68.6% | (62.5%) |
| Government - capital | 803 900 | 226 041 | 28.1% | 230 240 | 28.6% | 456 281 | 56.8% | 247 883 | 63.0% | (7.1%) |
| Interest | 182 768 | 40 939 | 22.4% | 35 953 | 19.7% | 76 892 | 42.1% | 41 037 | 44.8% | (12.4%) |
| Dividends | - | - | - | - | - | - | - | 0 | 22.7% | (100.0%) |
| Payments | (5 273 176) | (1 807 668) | 34.3% | (1 110 608) | 21.1% | (2 918 275) | 55.3% | (1 355 308) | 55.7% | (18.1%) |
| Suppliers and employees | (5 152 832) | (1 774 492) | 34.4% | (1 096 566) | 21.3% | (2 871 059) | 55.7% | (1 191 145) | 52.9% | (7.9%) |
| Finance charges | (59 818) | (10 129) | 16.9% | (9 943) | 16.6% | (20 072) | 33.6% | (17 139) | 42.0% | (42.0%) |
| Transfers and grants | (60 526) | (23 046) | 38.1% | (4 098) | 6.8% | (27 144) | 44.8% | (147 025) | 273.6% | (97.2%) |
| Net Cash from/(used) Operating Activities | 1 683 238 | (144 260) | (8.6%) | 444 317 | 26.4% | 300 056 | 17.8% | 319 348 | 37.7% | 39.1% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 753 142) | (122 873) | 7.0% | (413 264) | 23.6% | (536 138) | 30.6% | (332 769) | 27.0% | 24.2% |
| Capital assets | (1 753 142) | (122 873) | 7.0% | (413 264) | 23.6% | (536 138) | 30.6% | (332 769) | 27.0% | 24.2% |
| Net Cash from/(used) Investing Activities | (1 753 142) | (122 873) | 7.0% | (413 264) | 23.6% | (536 138) | 30.6% | (332 769) | 27.0% | 24.2% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 69 000 | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 69 000 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | (59 667) | (8 907) | 14.9% | (16 651) | 27.9% | (25 557) | 42.8% | (14 878) | 46.9% | 11.9% |
| Repayment of borrowing | (59 667) | (8 907) | 14.9% | (16 651) | 27.9% | (25 557) | 42.8% | (14 878) | 46.9% | 11.9% |
| Net Cash from/(used) Financing Activities | 9 333 | (8 907) | (95.4%) | (16 651) | (178.4%) | (25 557) | (273.8%) | (14 878) | (117.2%) | 11.9% |
| Net Increase/(Decrease) in cash held | (60 571) | (276 041) | 455.7% | 14 402 | (23.8%) | (261 639) | 432.0% | (28 300) | 100.3% | (150.9%) |
| Cash/cash equivalents at the year begin: | 1 703 855 | 1 825 497 | 107.1% | 1 549 456 | 90.9% | 1 825 497 | 107.1% | 1 943 461 | 73.7% | (20.3%) |
| Cash/cash equivalents at the year end: | 1 643 284 | 1 549 456 | 94.3% | 1 563 858 | 95.2% | 1 563 858 | 95.2% | 1 915 162 | 76.1% | (18.3%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 192 178 | 29.3% | 35 955 | 5.5% | 33 228 | 5.1% | 393 576 | 60.1% | 654 937 | 28.9% | - | - | 2 586 | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 100 324 | 47.1% | 24 463 | 11.5% | 9 594 | 4.5% | 78 464 | 36.9% | 212 845 | 9.4% | - | - | 4 550 | 2.0% |
| Receivables from Non-exchange Transactions - Property Rates | 97 129 | 19.2% | 40 093 | 7.9% | 30 215 | 6.0% | 338 273 | 66.9% | 505 709 | 22.3% | - | - | 4 483 | 1.0% |
| Receivables from Exchange Transactions - Waste Water Management | 22 469 | 12.1% | 10 913 | 5.9% | 7 456 | 4.0% | 145 586 | 78.1% | 186 424 | 8.2% | - | - | 1 979 | 1.0% |
| Receivables from Exchange Transactions - Waste Management | 18 805 | 7.9% | 10 184 | 4.3% | 7 645 | 3.2% | 202 884 | 84.7% | 239 518 | 10.6% | - | - | 1 800 | 1.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 41 | 100.0% | 41 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5 853 | 2.7% | 5 464 | 2.5% | 5 332 | 2.4% | 203 147 | 92.4% | 219 796 | 9.7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 11 440 | 4.6% | 9 268 | 3.7% | 6 585 | 2.7% | 220 308 | 89.0% | 247 601 | 10.9% | - | - | 273 | - |
| Total By Income Source | 448 197 | 19.8% | 136 340 | 6.0% | 100 056 | 4.4% | 1 582 280 | 69.8% | 2 266 872 | 100.0% | - | - | 15 671 | 1.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 12 253 | 18.1% | 11 141 | 16.4% | 6 456 | 9.5% | 37 921 | 56.0% | 67 771 | 3.0% | - | - | - | - |
| Commercial | 155 367 | 22.8% | 46 526 | 6.8% | 27 060 | 4.0% | 452 149 | 66.4% | 681 102 | 30.0% | - | - | 3 604 | 1.0% |
| Households | 280 577 | 18.5% | 78 673 | 5.2% | 66 539 | 4.4% | 1 092 210 | 72.0% | 1 517 999 | 67.0% | - | - | 12 067 | 1.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 448 197 | 19.8% | 136 340 | 6.0% | 100 056 | 4.4% | 1 582 280 | 69.8% | 2 266 872 | 100.0% | - | - | 15 671 | 1.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 106 326 | 100.0% | - | - | - | - | - | - | 106 326 | 19.6% |
| Bulk Water | 18 583 | 100.0% | - | - | - | - | - | - | 18 583 | 3.4% |
| PAYE deductions | 36 296 | 100.0% | - | - | - | - | - | - | 36 296 | 6.7% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 26 234 | 100.0% | - | - | - | - | - | - | 26 234 | 4.8% |
| Loan repayments | 26 251 | 100.0% | - | - | - | - | - | - | 26 251 | 4.8% |
| Trade Creditors | 279 792 | 100.0% | - | - | - | - | - | - | 279 792 | 51.5% |
| Auditor-General | 5 624 | 100.0% | - | - | - | - | - | - | 5 624 | 1.0% |
| Other | 44 171 | 100.0% | - | - | - | - | - | - | 44 171 | 8.1% |
| Total | 543 276 | 100.0% | - | - | - | - | - | - | 543 276 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Andile Sihlahla | 043 705 1046 |
| Financial Manager | Mr Siyabulela Peter (Acting) | 043 705 1887 |

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NELSON MANDELA BAY (NMA)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 10 363 386 | 2 616 595 | 25.2% | 2 315 848 | 22.3% | 4 932 443 | 47.6% | 2 447 682 | 54.2% | (5.4%) |
| Property rates | 2 177 931 | 560 374 | 25.7% | 488 386 | 22.4% | 1 048 761 | 48.2% | 486 991 | 52.1% | .3% |
| Property rates - penalties and collection charges | - | - | - | - | | - | - | - | - | - |
| Service charges - electricity revenue | 3 964 692 | 1 056 772 | 26.7% | 983 495 | 24.8% | 2 040 268 | 51.5% | 880 114 | 51.7% | 11.7% |
| Service charges - water revenue | 749 547 | 153 741 | 20.5% | 235 849 | 31.5% | 389 590 | 52.0% | 304 435 | 76.2% | (22.5%) |
| Service charges - sanitation revenue | 459 930 | 126 394 | 27.5% | 142 522 | 31.0% | 268 917 | 58.5% | 103 005 | 44.4% | 38.4% |
| Service charges - refuse revenue | 294 667 | 47 075 | 16.0% | 43 421 | 14.7% | 90 496 | 30.7% | 39 119 | 44.8% | 11.0% |
| Service charges - other | - | 39 | - | 118 | - | 157 | - | - | - | (100.0%) |
| Rental of facilities and equipment | 37 118 | 8 582 | 23.1% | 8 633 | 23.3% | 17 215 | 46.4% | 5 356 | 63.0% | 61.2% |
| Interest earned - external investments | 106 592 | 20 868 | 19.6% | 40 497 | 38.0% | 61 365 | 57.6% | 28 052 | 45.6% | 44.4% |
| Interest earned - outstanding debtors | 221 488 | 63 723 | 28.8% | 70 498 | 31.8% | 134 221 | 60.6% | 59 721 | 62.7% | 18.0% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 303 735 | 21 322 | 7.0% | 24 831 | 8.2% | 46 154 | 15.2% | 10 244 | 7.4% | 142.4% |
| Licences and permits | 28 034 | 5 243 | 18.7% | 5 097 | 18.2% | 10 340 | 36.9% | 2 183 | 18.5% | 133.5% |
| Agency services | 2 892 | 753 | 26.1% | 783 | 27.1% | 1 536 | 53.1% | - | - | (100.0%) |
| Transfers recognised - operational | 1 814 474 | 509 171 | 28.1% | 237 061 | 13.1% | 746 233 | 41.1% | 468 778 | 66.2% | (49.4%) |
| Other own revenue | 202 286 | 42 063 | 20.8% | 34 656 | 17.1% | 76 718 | 37.9% | 59 683 | 44.7% | (41.9%) |
| Gains on disposal of PPE | - | 473 | - | - | - | 473 | - | - | - | - |
| Operating Expenditure | 10 375 088 | 2 288 149 | 22.1% | 2 326 445 | 22.4% | 4 614 594 | 44.5% | 2 275 678 | 44.9% | 2.2% |
| Employee related costs | 3 272 708 | 664 579 | 20.3% | 778 455 | 23.8% | 1 443 034 | 44.1% | 684 327 | 44.9% | 13.8% |
| Remuneration of councillors | 73 451 | 17 848 | 24.3% | 18 196 | 24.8% | 36 045 | 49.1% | 16 102 | 45.4% | 13.0% |
| Debt impairment | 541 605 | 91 858 | 17.0% | 201 607 | 37.2% | 293 465 | 54.2% | 167 746 | 29.2% | 20.2% |
| Depreciation and asset impairment | 817 712 | 204 404 | 25.0% | 204 418 | 25.0% | 408 822 | 50.0% | 404 622 | 50.0% | (49.5%) |
| Finance charges | 142 392 | 11 751 | 8.3% | 20 242 | 14.2% | 31 994 | 22.5% | 22 096 | 23.5% | (8.4%) |
| Bulk purchases | 3 181 932 | 998 874 | 31.4% | 672 829 | 21.1% | 1 671 704 | 52.5% | 627 188 | 54.0% | 7.3% |
| Other Materials | 191 819 | 34 715 | 18.1% | 29 440 | 15.3% | 64 154 | 33.4% | 68 069 | 43.2% | (56.7%) |
| Contracted services | 1 369 473 | 103 952 | 7.6% | 251 374 | 18.4% | 355 325 | 25.9% | 87 008 | 13.9% | 188.9% |
| Transfers and grants | 89 038 | 37 740 | 42.4% | 24 490 | 27.5% | 62 229 | 69.9% | 49 078 | 76.3% | (50.1%) |
| Other expenditure | 694 958 | 122 428 | 17.6% | 125 394 | 18.0% | 247 822 | 35.7% | 149 442 | 79.4% | (16.1%) |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (11 702) | 328 446 | | (10 597) | | 317 849 | | 172 004 | | |
| Transfers recognised - capital | 997 534 | 112 354 | 11.3% | 164 963 | 16.5% | 277 318 | 27.8% | 368 501 | 43.1% | (55.2%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | 139 982 | 3 658 | 2.6% | 14 799 | 10.6% | 18 457 | 13.2% | (24 606) | - | (160.1%) |
| Surplus/(Deficit) after capital transfers and contributions | 1 125 813 | 444 458 | | 169 165 | | 613 624 | | 515 899 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 125 813 | 444 458 | | 169 165 | | 613 624 | | 515 899 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 1 125 813 | 444 458 | | 169 165 | | 613 624 | | 515 899 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 125 813 | 444 458 | | 169 165 | | 613 624 | | 515 899 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 1 740 079 | 175 059 | 10.1% | 295 925 | 17.0% | 470 984 | 27.1% | 346 405 | 36.1% | (14.6%) |
| National Government | 977 575 | 112 355 | 11.5% | 164 963 | 16.9% | 277 318 | 28.4% | 194 736 | 33.8% | (15.3%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 159 940 | 3 658 | 2.3% | 14 799 | 9.3% | 18 457 | 11.5% | 74 769 | 27.3% | (80.2%) |
| Transfers recognised - capital | 1 137 515 | 116 012 | 10.2% | 179 763 | 15.8% | 295 775 | 26.0% | 269 505 | 31.9% | (33.3%) |
| Borrowing | 148 290 | 16 303 | 11.0% | 39 822 | 26.9% | 56 125 | 37.8% | - | - | (100.0%) |
| Internally generated funds | 454 274 | 42 743 | 9.4% | 76 341 | 16.8% | 119 084 | 26.2% | 66 920 | 75.1% | 14.1% |
| Public contributions and donations | - | - | - | - | - | - | - | 9 981 | 44.7% | (100.0%) |
| Capital Expenditure Standard Classification | 1 740 079 | 175 059 | 10.1% | 295 925 | 17.0% | 470 984 | 27.1% | 346 405 | 36.1% | (14.6%) |
| Governance and Administration | 93 774 | 957 | 1.0% | 5 116 | 5.5% | 6 073 | 6.5% | 30 985 | 55.1% | (83.5%) |
| Executive & Council | - | - | - | - | - | - | - | - | - | - |
| Budget & Treasury Office | 93 774 | 957 | 1.0% | 5 116 | 5.5% | 6 073 | 6.5% | 30 985 | 55.1% | (83.5%) |
| Corporate Services | - | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 156 801 | 10 350 | 6.6% | 21 778 | 13.9% | 32 128 | 20.5% | 45 874 | 31.3% | (52.5%) |
| Community & Social Services | 36 117 | 2 136 | 5.9% | 6 938 | 19.2% | 9 074 | 25.1% | 1 283 | 3.9% | 440.7% |
| Sport And Recreation | 59 070 | 7 214 | 12.2% | 14 221 | 24.1% | 21 435 | 36.3% | 1 033 | 13.9% | 1 276.7% |
| Public Safety | 15 815 | 1 000 | 6.3% | 619 | 3.9% | 1 619 | 10.2% | 1 522 | 13.9% | (59.3%) |
| Housing | 45 000 | - | - | - | - | - | - | 42 036 | 41.6% | (100.0%) |
| Health | 800 | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 562 343 | 42 041 | 7.5% | 89 481 | 15.9% | 131 521 | 23.4% | 106 376 | 38.0% | (15.9%) |
| Planning and Development | 53 722 | 10 208 | 19.0% | 9 564 | 17.8% | 19 772 | 36.8% | 5 665 | - | 68.8% |
| Road Transport | 506 621 | 31 139 | 6.1% | 79 917 | 15.8% | 111 056 | 21.9% | 86 673 | 31.3% | (7.8%) |
| Environmental Protection | 2 000 | 694 | 34.7% | - | - | 694 | 34.7% | 14 038 | 480.8% | (100.0%) |
| Trading Services | 927 161 | 121 710 | 13.1% | 179 550 | 19.4% | 301 261 | 32.5% | 163 170 | 35.7% | 10.0% |
| Electricity | 236 673 | 26 234 | 11.1% | 52 045 | 22.0% | 78 279 | 33.1% | 59 652 | 46.1% | (12.8%) |
| Water | 290 515 | 59 653 | 20.5% | 64 658 | 22.3% | 124 311 | 42.8% | 47 170 | 41.5% | 37.1% |
| Waste Water Management | 386 973 | 35 736 | 9.2% | 62 703 | 16.2% | 98 439 | 25.4% | 47 904 | 20.4% | 30.9% |
| Waste Management | 13 000 | 88 | .7% | 144 | 1.1% | 232 | 1.8% | 8 444 | 100.8% | (98.3%) |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 10 983 250 | 3 219 159 | 29.3% | 2 829 157 | 25.8% | 6 048 316 | 55.1% | 2 942 985 | 59.2% | (3.9%) |
| Property rates, penalties and collection charges | 2 069 035 | 547 503 | 26.5% | 513 350 | 24.8% | 1 060 853 | 51.3% | 521 423 | 58.7% | (1.5%) |
| Service charges | 5 195 393 | 1 331 311 | 25.6% | 1 326 200 | 25.5% | 2 657 511 | 51.2% | 1 215 117 | 51.7% | 9.1% |
| Other revenue | 310 241 | 356 673 | 115.0% | 353 439 | 113.9% | 710 112 | 228.9% | 343 216 | 199.9% | 3.0% |
| Government - operating | 1 755 820 | 561 203 | 32.0% | 213 407 | 12.2% | 774 610 | 44.1% | 393 320 | 58.1% | (45.7%) |
| Government - capital | 1 546 170 | 365 100 | 23.6% | 383 660 | 24.8% | 748 759 | 48.4% | 439 850 | 54.6% | (12.8%) |
| Interest | 106 592 | 57 369 | 53.8% | 39 101 | 36.7% | 96 470 | 90.5% | 30 061 | 59.0% | 30.1% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (8 959 664) | (2 978 924) | 33.2% | (2 339 562) | 26.1% | (5 318 486) | 59.4% | (2 629 216) | 58.5% | (11.0%) |
| Suppliers and employees | (8 729 826) | (2 927 690) | 33.5% | (2 280 134) | 26.1% | (5 207 824) | 59.7% | (2 601 502) | 59.6% | (12.4%) |
| Finance charges | (142 392) | (28 512) | 20.0% | (40 418) | 28.4% | (68 930) | 48.4% | (21 841) | 35.7% | 85.1% |
| Transfers and grants | (87 446) | (22 722) | 26.0% | (19 010) | 21.7% | (41 732) | 47.7% | (5 873) | 12.8% | 223.7% |
| Net Cash from/(used) Operating Activities | 2 023 586 | 240 235 | 11.9% | 489 595 | 24.2% | 729 830 | 36.1% | 313 769 | 62.1% | 56.0% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (3 203) | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (3 203) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | (1 728 084) | (512 463) | 29.7% | (240 505) | 13.9% | (752 968) | 43.6% | (292 977) | 51.0% | (17.9%) |
| Capital assets | (1 728 084) | (512 463) | 29.7% | (240 505) | 13.9% | (752 968) | 43.6% | (292 977) | 51.0% | (17.9%) |
| Net Cash from/(used) Investing Activities | (1 731 287) | (512 463) | 29.6% | (240 505) | 13.9% | (752 968) | 43.5% | (292 977) | 56.7% | (17.9%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 156 170 | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 148 290 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 7 880 | - | - | - | - | - | - | - | - | - |
| Payments | (83 306) | (23 872) | 28.7% | (15 013) | 18.0% | (38 885) | 46.7% | (21 814) | 50.0% | (31.2%) |
| Repayment of borrowing | (83 306) | (23 872) | 28.7% | (15 013) | 18.0% | (38 885) | 46.7% | (21 814) | 50.0% | (31.2%) |
| Net Cash from/(used) Financing Activities | 72 864 | (23 872) | (32.8%) | (15 013) | (20.6%) | (38 885) | (53.4%) | (21 814) | 52.3% | (31.2%) |
| Net Increase/(Decrease) in cash held | 365 163 | (296 099) | (81.1%) | 234 077 | 64.1% | (62 023) | (17.0%) | (1 022) | 76.3% | (23 012.6%) |
| Cash/cash equivalents at the year begin: | 2 001 445 | 2 549 876 | 127.4% | 2 253 777 | 112.6% | 2 549 876 | 127.4% | 2 054 724 | 97.4% | 9.7% |
| Cash/cash equivalents at the year end: | 2 366 608 | 2 253 777 | 95.2% | 2 487 854 | 105.1% | 2 487 854 | 105.1% | 2 053 702 | 92.2% | 21.1% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 146 508 | 13.2% | 75 582 | 6.8% | 57 287 | 5.1% | 833 096 | 74.9% | 1 112 474 | 20.9% | 54 676 | 4.9% | 829 144 | 75.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 228 628 | 29.7% | 41 482 | 5.4% | 11 723 | 1.5% | 487 477 | 63.4% | 769 310 | 14.5% | 1 894 | .2% | 548 333 | 71.0% |
| Receivables from Non-exchange Transactions - Property Rates | 1 203 789 | 69.9% | 54 440 | 3.2% | 11 090 | .6% | 451 675 | 26.2% | 1 720 994 | 32.4% | 9 472 | .6% | 785 775 | 46.0% |
| Receivables from Exchange Transactions - Waste Water Management | 66 977 | 17.1% | 26 256 | 6.7% | 16 140 | 4.1% | 282 410 | 72.1% | 391 783 | 7.4% | 13 771 | 3.5% | 298 542 | 76.0% |
| Receivables from Exchange Transactions - Waste Management | 34 674 | 14.6% | 12 256 | 5.2% | 5 825 | 2.5% | 184 692 | 77.8% | 237 447 | 4.5% | 6 595 | 2.8% | 199 330 | 84.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 1 424 | 5.5% | 1 417 | 5.5% | 141 | .5% | 22 864 | 88.5% | 25 846 | .5% | 11 | - | 24 738 | 96.0% |
| Interest on Arrear Debtor Accounts | 23 183 | 3.2% | 28 875 | 4.0% | 11 486 | 1.6% | 656 009 | 91.2% | 719 552 | 13.5% | 7 795 | 1.1% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | 429 | - | - | - |
| Other | 15 761 | 4.7% | 9 266 | 2.8% | 6 263 | 1.9% | 303 460 | 90.7% | 334 750 | 6.3% | 2 961 | .9% | - | - |
| Total By Income Source | 1 720 945 | 32.4% | 249 573 | 4.7% | 119 955 | 2.3% | 3 221 684 | 60.6% | 5 312 157 | 100.0% | 97 603 | 1.8% | 2 685 863 | 51.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 24 091 | 17.5% | 12 580 | 9.1% | 2 196 | 1.6% | 98 877 | 71.8% | 137 744 | 2.6% | - | - | - | - |
| Commercial | 758 266 | 42.6% | 86 470 | 4.9% | 21 726 | 1.2% | 915 301 | 51.4% | 1 781 762 | 33.5% | - | - | - | - |
| Households | 938 588 | 27.7% | 150 524 | 4.4% | 96 033 | 2.8% | 2 207 507 | 65.1% | 3 392 651 | 63.9% | 97 603 | 2.9% | 2 685 863 | 79.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 1 720 945 | 32.4% | 249 573 | 4.7% | 119 955 | 2.3% | 3 221 684 | 60.6% | 5 312 157 | 100.0% | 97 603 | 1.8% | 2 685 863 | 51.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 36 609 | 100.0% | - | - | - | - | - | - | 36 609 | 30.5% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 54 328 | 66.9% | 18 951 | 23.4% | 1 059 | 1.3% | 6 822 | 8.4% | 81 160 | 67.7% |
| Auditor-General | 2 129 | 100.0% | - | - | - | - | - | - | 2 129 | 1.8% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 93 067 | 77.6% | 18 951 | 15.8% | 1 059 | .9% | 6 822 | 5.7% | 119 899 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Peter Neilson | 041 506 3209 |
| Financial Manager | Ms Barbara de Scande | 041 506 1201 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MANGAUNG (MAN)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 6 304 424 | 1 892 957 | 30.0% | 1 382 484 | 21.9% | 3 275 441 | 52.0% | 1 487 689 | 42.5% | (7.1%) |
| Property rates | 1 127 399 | 306 825 | 27.2% | 310 450 | 27.5% | 617 275 | 54.8% | 297 757 | 44.8% | 4.3% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 2 372 148 | 777 984 | 32.8% | 559 423 | 23.6% | 1 337 408 | 56.4% | 491 402 | 42.9% | 13.8% |
| Service charges - water revenue | 889 908 | 193 734 | 21.8% | 173 149 | 19.5% | 366 883 | 41.2% | 170 420 | 30.1% | 1.6% |
| Service charges - sanitation revenue | 275 516 | 80 696 | 29.3% | 81 236 | 29.5% | 161 932 | 58.8% | 77 285 | 44.6% | 5.1% |
| Service charges - refuse revenue | 121 712 | 30 283 | 24.9% | 30 258 | 24.9% | 60 541 | 49.7% | 27 406 | 41.8% | 10.4% |
| Service charges - other | - | 145 | - | 131 | - | 276 | - | 162 | 37.2% | (19.2%) |
| Rental of facilities and equipment | 24 613 | 7 676 | 31.2% | 7 559 | 30.7% | 15 235 | 61.9% | 7 740 | 34.5% | (2.3%) |
| Interest earned - external investments | 26 006 | 6 450 | 24.8% | 3 039 | 11.7% | 9 489 | 36.5% | 6 387 | 39.6% | (52.4%) |
| Interest earned - outstanding debtors | 200 788 | 49 612 | 24.7% | 75 071 | 37.4% | 124 683 | 62.1% | 84 783 | 55.5% | (11.5%) |
| Dividends received | 1 | - | - | - | - | - | - | - | - | - |
| Fines | 47 745 | 1 713 | 3.6% | 1 808 | 3.8% | 3 521 | 7.4% | 6 703 | 14.7% | (73.0%) |
| Licences and permits | 249 | 80 | 32.1% | 108 | 43.1% | 187 | 75.2% | (183) | (45.2%) | (158.8%) |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 1 005 957 | 394 248 | 39.2% | 96 074 | 9.6% | 490 322 | 48.7% | 265 232 | 50.9% | (63.8%) |
| Other own revenue | 212 058 | 42 802 | 20.2% | 44 178 | 20.8% | 86 980 | 41.0% | 52 595 | 34.2% | (16.0%) |
| Gains on disposal of PPE | 325 | 708 | 218.1% | - | - | 708 | 218.1% | - | - | - |
| Operating Expenditure | 6 303 844 | 1 391 391 | 22.1% | 1 616 596 | 25.6% | 3 007 987 | 47.7% | 1 566 015 | 41.6% | 3.2% |
| Employee related costs | 1 947 214 | 501 756 | 25.8% | 535 037 | 27.5% | 1 036 793 | 53.2% | 480 307 | 50.2% | 11.4% |
| Remuneration of councillors | 63 342 | 15 884 | 25.1% | 15 257 | 24.1% | 31 140 | 49.2% | 14 351 | 47.8% | 6.3% |
| Debt impairment | 353 964 | 88 491 | 25.0% | 88 491 | 25.0% | 176 982 | 50.0% | 98 682 | 53.8% | (10.3%) |
| Depreciation and asset impairment | 406 081 | 24 846 | 6.1% | 152 292 | 37.5% | 177 138 | 43.6% | 225 658 | 48.6% | (32.5%) |
| Finance charges | 144 362 | 8 172 | 5.7% | 27 514 | 19.1% | 35 686 | 24.7% | 87 303 | 44.3% | (68.5%) |
| Bulk purchases | 2 008 860 | 572 833 | 28.5% | 553 363 | 27.5% | 1 126 197 | 56.1% | 374 612 | 39.1% | 47.7% |
| Other Materials | 84 431 | 17 451 | 20.7% | 27 448 | 32.5% | 44 899 | 53.2% | 39 902 | 62.2% | (31.2%) |
| Contracted services | 813 058 | 90 271 | 11.1% | 145 307 | 17.9% | 235 579 | 29.0% | 180 457 | 30.3% | (19.5%) |
| Transfers and grants | 10 273 | 499 | 4.9% | 2 068 | 20.1% | 2 568 | 25.0% | 8 304 | 36.0% | (75.1%) |
| Other expenditure | 472 259 | 71 188 | 15.1% | 69 817 | 14.8% | 141 005 | 29.9% | 56 438 | 23.9% | 23.7% |
| Loss on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 580 | 501 566 | | (234 112) | | 267 454 | | (78 326) | | |
| Transfers recognised - capital | 1 033 466 | 5 504 | .5% | 312 407 | 30.2% | 317 910 | 30.8% | 5 985 | 34.5% | 5 119.7% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 1 034 046 | 507 069 | | 78 295 | | 585 364 | | (72 341) | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 1 034 046 | 507 069 | | 78 295 | | 585 364 | | (72 341) | | |
| Attributable to minorities | - | (42 000) | - | (25 277) | - | (67 277) | - | - | - | (100.0%) |
| Surplus/(Deficit) attributable to municipality | 1 034 046 | 465 069 | | 53 018 | | 518 087 | | (72 341) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 034 046 | 465 069 | | 53 018 | | 518 087 | | (72 341) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 1 130 454 | 62 803 | 5.6% | 223 529 | 19.8% | 286 332 | 25.3% | 258 572 | 33.6% | (13.6%) |
| National Government | 972 177 | 22 590 | 2.3% | 173 501 | 17.8% | 196 091 | 20.2% | 211 760 | 34.1% | (18.1%) |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 6 318 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 978 495 | 22 590 | 2.3% | 173 501 | 17.7% | 196 091 | 20.0% | 211 760 | 34.1% | (18.1%) |
| Borrowing | 33 188 | 2 894 | 8.7% | 3 915 | 11.8% | 6 810 | 20.5% | 1 442 | 16.0% | 171.6% |
| Internally generated funds | 118 771 | 37 318 | 31.4% | 46 113 | 38.8% | 83 431 | 70.2% | 45 371 | 39.9% | 1.6% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 1 130 454 | 62 803 | 5.6% | 223 529 | 19.8% | 286 332 | 25.3% | 258 572 | 33.6% | (13.6%) |
| Governance and Administration | 64 945 | 2 915 | 4.5% | 6 112 | 9.4% | 9 027 | 13.9% | 29 023 | 17.6% | (78.9%) |
| Executive & Council | 14 307 | - | - | - | - | - | - | 26 757 | 18.1% | (100.0%) |
| Budget & Treasury Office | 50 638 | 21 | - | 54 | .1% | 75 | .1% | 464 | 23.2% | (88.3%) |
| Corporate Services | - | 2 894 | - | 6 058 | - | 8 952 | - | 1 802 | 14.7% | 236.2% |
| Community and Public Safety | 244 355 | - | - | 41 312 | 16.9% | 41 312 | 16.9% | 10 251 | 7.1% | 303.0% |
| Community & Social Services | - | - | - | 5 349 | - | 5 349 | - | 3 676 | 20.4% | 45.5% |
| Sport And Recreation | 15 655 | - | - | - | - | - | - | 31 | 7.0% | (100.0%) |
| Public Safety | - | - | - | - | - | - | - | 506 | 4.8% | (100.0%) |
| Housing | 228 700 | - | - | 35 963 | 15.7% | 35 963 | 15.7% | 6 039 | 5.3% | 495.5% |
| Health | - | - | - | - | - | - | - | - | - | - |
| Economic and Environmental Services | 380 415 | 7 937 | 2.1% | 46 473 | 12.2% | 54 410 | 14.3% | 61 511 | 29.2% | (24.4%) |
| Planning and Development | 53 271 | - | - | 2 497 | 4.7% | 2 497 | 4.7% | 11 264 | 46.7% | (77.8%) |
| Road Transport | 327 144 | 7 937 | 2.4% | 43 977 | 13.4% | 51 913 | 15.9% | 50 247 | 26.2% | (12.5%) |
| Environmental Protection | - | - | - | - | - | - | - | - | - | - |
| Trading Services | 437 040 | 51 951 | 11.9% | 129 632 | 29.7% | 181 583 | 41.5% | 157 747 | 48.3% | (17.8%) |
| Electricity | 96 647 | 38 870 | 40.2% | 36 789 | 38.1% | 75 659 | 78.3% | 26 267 | 32.0% | 40.1% |
| Water | 143 287 | - | - | 21 531 | 15.0% | 21 531 | 15.0% | 48 060 | 52.9% | (55.2%) |
| Waste Water Management | 157 809 | 13 081 | 8.3% | 70 827 | 44.9% | 83 908 | 53.2% | 83 419 | 54.6% | (15.1%) |
| Waste Management | 39 296 | - | - | 484 | 1.2% | 484 | 1.2% | - | - | (100.0%) |
| Other | 3 700 | - | - | - | - | - | - | 40 | 4.2% | (100.0%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 6 433 793 | 2 210 323 | 34.4% | 1 992 092 | 31.0% | 4 202 415 | 65.3% | 2 047 426 | 65.3% | (2.7%) |
| Property rates, penalties and collection charges | 958 289 | 318 018 | 33.2% | 283 542 | 29.6% | 601 560 | 62.8% | 436 798 | 81.8% | (35.1%) |
| Service charges | 3 110 390 | 942 860 | 30.3% | 831 951 | 26.7% | 1 774 810 | 57.1% | 875 812 | 54.2% | (5.0%) |
| Other revenue | 197 991 | 324 159 | 163.7% | 385 631 | 194.8% | 709 790 | 358.5% | 361 434 | 654.3% | 6.7% |
| Government - operating | 1 005 957 | 392 509 | 39.0% | 102 765 | 10.2% | 495 274 | 49.2% | 266 232 | 51.0% | (61.4%) |
| Government - capital | 1 033 466 | 223 563 | 21.6% | 379 092 | 36.7% | 602 655 | 58.3% | 70 726 | 38.6% | 436.0% |
| Interest | 127 700 | 9 214 | 7.2% | 9 112 | 7.1% | 18 325 | 14.4% | 36 424 | 28.9% | (75.0%) |
| Dividends | - | - | | - | | - | | - | - | |
| Payments | (5 474 552) | (2 203 818) | 40.3% | (1 692 374) | 30.9% | (3 896 192) | 71.2% | (1 616 392) | 85.2% | 4.7% |
| Suppliers and employees | (5 310 807) | (2 168 779) | 40.8% | (1 662 658) | 31.3% | (3 831 437) | 72.1% | (1 557 905) | 84.6% | 6.7% |
| Finance charges | (154 499) | (35 039) | 22.7% | (29 716) | 19.2% | (64 755) | 41.9% | (58 487) | - | (49.2%) |
| Transfers and grants | (9 245) | - | - | - | | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 959 241 | 6 505 | .7% | 299 718 | 31.2% | 306 223 | 31.9% | 431 034 | 12.0% | (30.5%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 158 629 | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | 148 806 | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | 9 823 | - | - | - | - | - | - | - | - | - |
| Payments | (1 022 909) | (246 726) | 24.1% | (237 064) | 23.2% | (483 790) | 47.3% | (282 916) | 42.4% | (16.2%) |
| Capital assets | (1 022 909) | (246 726) | 24.1% | (237 064) | 23.2% | (483 790) | 47.3% | (282 916) | 42.4% | (16.2%) |
| Net Cash from/(used) Investing Activities | (864 280) | (246 726) | 28.5% | (237 064) | 27.4% | (483 790) | 56.0% | (282 916) | 42.4% | (16.2%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | (39 663) | 239 | (.6%) | 277 | (.7%) | 515 | (1.3%) | 215 | 12.0% | 28.9% |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | (39 663) | 239 | (.6%) | 277 | (.7%) | 515 | (1.3%) | 215 | 12.0% | 28.9% |
| Payments | (96 142) | (78 668) | 81.8% | (43 978) | 45.7% | (122 646) | 127.6% | (59 374) | 37.5% | (25.9%) |
| Repayment of borrowing | (96 142) | (78 668) | 81.8% | (43 978) | 45.7% | (122 646) | 127.6% | (59 374) | 37.5% | (25.9%) |
| Net Cash from/(used) Financing Activities | (135 805) | (78 429) | 57.8% | (43 702) | 32.2% | (122 131) | 89.9% | (59 160) | 38.2% | (26.1%) |
| Net Increase/(Decrease) in cash held | (40 843) | (318 650) | 780.2% | 18 952 | (46.4%) | (299 698) | 733.8% | 88 958 | (60.9%) | (78.7%) |
| Cash/cash equivalents at the year begin: | 437 477 | 564 830 | 129.1% | 246 180 | 56.3% | 564 830 | 129.1% | 283 469 | 141.5% | (13.2%) |
| Cash/cash equivalents at the year end: | 396 634 | 246 180 | 62.1% | 265 132 | 66.8% | 265 132 | 66.8% | 372 427 | 36.5% | (28.8%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 76 929 | 4.3% | 64 105 | 3.6% | 51 210 | 2.9% | 1 600 387 | 89.3% | 1 792 632 | 35.2% | - | - | 1 199 526 | 67.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 110 978 | 14.7% | 33 007 | 4.4% | 23 042 | 3.1% | 587 410 | 77.9% | 754 437 | 14.8% | - | - | 236 188 | 31.0% |
| Receivables from Non-exchange Transactions - Property Rates | 89 426 | 8.8% | 55 790 | 5.5% | 46 468 | 4.6% | 829 114 | 81.2% | 1 020 798 | 20.0% | - | - | 564 138 | 55.0% |
| Receivables from Exchange Transactions - Waste Water Management | 27 372 | 6.0% | 18 015 | 3.9% | 15 742 | 3.4% | 398 786 | 86.7% | 459 915 | 9.0% | - | - | 257 022 | 56.0% |
| Receivables from Exchange Transactions - Waste Management | 9 489 | 4.7% | 6 640 | 3.3% | 5 817 | 2.9% | 178 615 | 89.1% | 200 561 | 3.9% | - | - | 158 572 | 79.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 313 | .6% | 509 | .9% | 538 | 1.0% | 53 920 | 97.5% | 55 279 | 1.1% | - | - | 15 267 | 28.0% |
| Interest on Arrear Debtor Accounts | 24 200 | 3.3% | 23 031 | 3.1% | 22 401 | 3.1% | 663 950 | 90.5% | 733 582 | 14.4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 5 241 | 7.0% | 3 022 | 4.1% | 1 657 | 2.2% | 64 578 | 86.7% | 74 498 | 1.5% | - | - | 27 616 | 37.0% |
| Total By Income Source | 343 948 | 6.8% | 204 119 | 4.0% | 166 874 | 3.3% | 4 376 761 | 86.0% | 5 091 703 | 100.0% | - | - | 2 458 331 | 48.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 46 285 | 4.9% | 41 319 | 4.4% | 42 764 | 4.6% | 806 037 | 86.1% | 936 405 | 18.4% | - | - | - | - |
| Commercial | 162 811 | 13.6% | 64 029 | 5.3% | 41 069 | 3.4% | 933 069 | 77.7% | 1 200 978 | 23.6% | - | - | - | - |
| Households | 134 853 | 4.6% | 98 772 | 3.3% | 83 040 | 2.8% | 2 637 655 | 89.3% | 2 954 320 | 58.0% | - | - | 2 458 331 | 83.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 343 948 | 6.8% | 204 119 | 4.0% | 166 874 | 3.3% | 4 376 761 | 86.0% | 5 091 703 | 100.0% | - | - | 2 458 331 | 48.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 125 669 | 100.0% | - | - | - | - | - | - | 125 669 | 34.9% |
| Bulk Water | 13 268 | 21.9% | 1 370 | 2.3% | 12 100 | 20.0% | 33 782 | 55.8% | 60 520 | 16.8% |
| PAYE deductions | 30 452 | 100.0% | - | - | - | - | - | - | 30 452 | 8.5% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | 42 018 | 100.0% | - | - | - | - | - | - | 42 018 | 11.7% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 10 979 | 22.4% | 10 333 | 21.0% | 3 027 | 6.2% | 24 776 | 50.4% | 49 113 | 13.6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 52 038 | 100.0% | - | - | - | - | - | - | 52 038 | 14.5% |
| Total | 274 424 | 76.3% | 11 703 | 3.3% | 15 127 | 4.2% | 58 557 | 16.3% | 359 811 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Adv Tankiso B Mea | 051 405 8621 |
| Financial Manager | Mr K S Rapulunguoane | 051 405 8625 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF EKURHULENI (EKU)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 35 317 657 | 9 982 216 | 28.3% | 8 949 689 | 25.3% | 18 931 906 | 53.6% | 8 260 533 | 55.3% | 8.3% |
| Property rates | 5 615 665 | 1 377 066 | 24.5% | 1 338 688 | 23.8% | 2 715 754 | 48.4% | 1 247 861 | 52.5% | 7.3% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 13 732 952 | 4 390 429 | 32.0% | 3 225 749 | 23.5% | 7 616 179 | 55.5% | 3 143 303 | 56.8% | 2.6% |
| Service charges - water revenue | 4 119 535 | 1 321 161 | 32.1% | 1 511 233 | 36.7% | 2 832 394 | 68.8% | 860 109 | 41.8% | 75.7% |
| Service charges - sanitation revenue | 1 594 808 | - | - | - | - | - | - | 314 826 | 45.7% | (100.0%) |
| Service charges - refuse revenue | 1 338 897 | 332 214 | 24.8% | 313 961 | 23.4% | 646 175 | 48.3% | 303 598 | 50.5% | 3.4% |
| Service charges - other | - | (120 235) | - | (121 900) | - | (242 135) | - | - | - | (100.0%) |
| Rental of facilities and equipment | 127 763 | 28 923 | 22.6% | 27 631 | 21.6% | 56 554 | 44.3% | 35 808 | 44.5% | (22.8%) |
| Interest earned - external investments | 422 568 | 86 597 | 20.5% | 87 901 | 20.8% | 174 499 | 41.3% | 94 681 | 33.5% | (7.2%) |
| Interest earned - outstanding debtors | 523 506 | 116 594 | 22.3% | 123 778 | 23.6% | 240 372 | 45.9% | 66 236 | 29.9% | 86.9% |
| Dividends received | 92 | - | - | 67 | 72.4% | 67 | 72.4% | - | - | (100.0%) |
| Fines | 138 197 | 28 711 | 20.8% | 30 586 | 22.1% | 59 296 | 42.9% | 33 898 | 23.0% | (9.8%) |
| Licences and permits | 338 745 | 79 728 | 23.5% | 74 067 | 21.9% | 153 795 | 45.4% | 68 965 | 283.3% | 7.4% |
| Agency services | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 6 014 349 | 2 037 551 | 33.9% | 2 027 028 | 33.7% | 4 064 578 | 67.6% | 1 803 977 | 69.1% | 12.4% |
| Other own revenue | 1 350 581 | 303 477 | 22.5% | 309 257 | 22.9% | 612 734 | 45.4% | 285 686 | 248.1% | 8.3% |
| Gains on disposal of PPE | - | - | - | 1 644 | - | 1 644 | - | 1 584 | 33.7% | 3.8% |
| Operating Expenditure | 35 256 508 | 8 110 431 | 23.0% | 8 428 497 | 23.9% | 16 538 929 | 46.9% | 7 737 466 | 47.7% | 8.9% |
| Employee related costs | 8 708 334 | 2 049 315 | 23.5% | 2 059 691 | 23.7% | 4 109 006 | 47.2% | 1 961 352 | 52.4% | 5.0% |
| Remuneration of councillors | 151 062 | 33 391 | 22.1% | 33 374 | 22.1% | 66 765 | 44.2% | 30 532 | 43.7% | 9.3% |
| Debt impairment | 1 453 081 | 364 101 | 25.1% | 365 745 | 25.2% | 729 847 | 50.2% | 386 147 | 49.8% | (5.3%) |
| Depreciation and asset impairment | 2 385 339 | 231 476 | 9.7% | 963 048 | 40.4% | 1 194 524 | 50.1% | 521 972 | 50.1% | 84.5% |
| Finance charges | 992 048 | 191 304 | 19.3% | 148 171 | 14.9% | 339 476 | 34.2% | 137 029 | 32.9% | 8.1% |
| Bulk purchases | 13 479 345 | 4 101 099 | 30.4% | 2 934 601 | 21.8% | 7 035 701 | 52.2% | 2 673 705 | 49.3% | 9.8% |
| Other Materials | 1 946 750 | 176 858 | 9.1% | 455 977 | 23.4% | 632 836 | 32.5% | 482 817 | 20.5% | (5.6%) |
| Contracted services | 4 080 213 | 573 189 | 14.0% | 943 018 | 23.1% | 1 516 207 | 37.2% | 1 103 313 | 137.0% | (14.5%) |
| Transfers and grants | 897 027 | 140 979 | 15.7% | 276 029 | 30.8% | 417 008 | 46.5% | 199 485 | 29.4% | 38.4% |
| Other expenditure | 1 148 730 | 248 719 | 21.7% | 247 206 | 21.5% | 495 924 | 43.2% | 241 109 | 24.5% | 2.5% |
| Loss on disposal of PPE | 14 578 | - | - | 1 636 | 11.2% | 1 636 | 11.2% | 5 | - | 35 402.9% |
| Surplus/(Deficit) | 61 149 | 1 871 785 | | 521 192 | | 2 392 977 | | 523 067 | | |
| Transfers recognised - capital | 2 259 169 | 69 959 | 3.1% | 232 535 | 10.3% | 302 494 | 13.4% | 430 750 | 24.0% | (46.0%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | 1 705 | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 2 320 318 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Taxation | 59 989 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 260 329 | 1 941 744 | | 753 727 | | 2 695 471 | | 955 521 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 6 904 213 | 163 315 | 2.4% | 825 888 | 12.0% | 989 203 | 14.3% | 1 223 538 | 23.8% | (32.5%) |
| National Government | 2 242 969 | 50 557 | 2.3% | 227 038 | 10.1% | 277 595 | 12.4% | 430 356 | 24.1% | (47.2%) |
| Provincial Government | 8 700 | - | - | - | - | - | - | 235 | 2.6% | (100.0%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | 23 141 | 46.3% | (100.0%) |
| Transfers recognised - capital | 2 251 669 | 50 557 | 2.2% | 227 038 | 10.1% | 277 595 | 12.3% | 453 732 | 24.4% | (50.0%) |
| Borrowing | 3 590 944 | 61 031 | 1.7% | 458 743 | 12.8% | 519 775 | 14.5% | 537 942 | 20.8% | (14.7%) |
| Internally generated funds | 1 061 600 | 51 726 | 4.9% | 140 107 | 13.2% | 191 833 | 18.1% | 231 865 | 33.8% | (39.6%) |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 6 904 213 | 163 315 | 2.4% | 825 888 | 12.0% | 989 203 | 14.3% | 1 223 538 | 23.8% | (32.5%) |
| Governance and Administration | 1 498 254 | 15 684 | 1.0% | 72 524 | 4.8% | 88 208 | 5.9% | 157 179 | 14.3% | (53.9%) |
| Executive & Council | 683 659 | 6 371 | .9% | 46 250 | 6.8% | 52 620 | 7.7% | 58 408 | 14.4% | (20.8%) |
| Budget & Treasury Office | 814 144 | 9 313 | 1.1% | 26 275 | 3.2% | 35 588 | 4.4% | 98 771 | 14.2% | (73.4%) |
| Corporate Services | 450 | - | - | - | - | - | - | - | - | - |
| Community and Public Safety | 1 968 656 | 58 903 | 3.0% | 299 121 | 15.2% | 358 023 | 18.2% | 326 917 | 25.1% | (8.5%) |
| Community & Social Services | 278 650 | 4 969 | 1.8% | 46 871 | 16.8% | 51 840 | 18.6% | 58 141 | 41.3% | (19.4%) |
| Sport And Recreation | 88 000 | 567 | .6% | 12 039 | 13.7% | 12 606 | 14.3% | 18 530 | 30.0% | (35.0%) |
| Public Safety | 337 240 | 17 483 | 5.2% | 29 343 | 8.7% | 46 825 | 13.9% | 112 247 | 36.7% | (73.9%) |
| Housing | 1 222 491 | 35 193 | 2.9% | 199 968 | 16.4% | 235 161 | 19.2% | 117 318 | 15.2% | 70.4% |
| Health | 42 275 | 691 | 1.6% | 10 900 | 25.8% | 11 591 | 27.4% | 20 682 | 47.2% | (47.3%) |
| Economic and Environmental Services | 1 669 048 | 22 337 | 1.3% | 145 958 | 8.7% | 168 294 | 10.1% | 339 573 | 24.7% | (57.0%) |
| Planning and Development | 189 250 | 42 | - | 1 711 | .9% | 1 753 | .9% | 24 267 | 24.8% | (92.9%) |
| Road Transport | 1 428 498 | 22 295 | 1.6% | 133 106 | 9.3% | 155 400 | 10.9% | 313 407 | 24.7% | (57.5%) |
| Environmental Protection | 51 300 | - | - | 11 141 | 21.7% | 11 141 | 21.7% | 1 900 | 17.6% | 486.5% |
| Trading Services | 1 768 255 | 66 391 | 3.8% | 308 286 | 17.4% | 374 677 | 21.2% | 393 467 | 30.0% | (21.6%) |
| Electricity | 736 700 | 19 710 | 2.7% | 65 560 | 8.9% | 85 270 | 11.6% | 226 114 | 45.7% | (71.0%) |
| Water | 481 870 | 17 573 | 3.6% | 105 966 | 22.0% | 123 538 | 25.6% | 75 113 | 26.5% | 41.1% |
| Waste Water Management | 384 185 | 28 555 | 7.4% | 105 306 | 27.4% | 133 861 | 34.8% | 70 454 | 16.8% | 49.5% |
| Waste Management | 165 500 | 554 | .3% | 31 454 | 19.0% | 32 008 | 19.3% | 21 787 | 13.6% | 44.4% |
| Other | - | - | - | - | - | - | - | 6 402 | 14.9% | (100.0%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 36 160 034 | 9 131 031 | 25.3% | 8 255 659 | 22.8% | 17 386 689 | 48.1% | 9 078 498 | 48.9% | (9.1%) |
| Property rates, penalties and collection charges | 4 833 913 | 1 174 746 | 24.3% | 1 289 475 | 26.7% | 2 464 221 | 51.0% | 1 274 812 | 46.6% | 1.2% |
| Service charges | 18 823 618 | 3 566 624 | 18.9% | 4 616 438 | 24.5% | 8 183 062 | 43.5% | 5 424 824 | 50.8% | (14.9%) |
| Other revenue | 3 968 520 | 249 710 | 6.3% | (25 057) | (.6%) | 224 653 | 5.7% | 111 915 | 17.1% | (122.4%) |
| Government - operating | 5 406 054 | 3 866 774 | 71.5% | 1 930 588 | 35.7% | 5 797 362 | 107.2% | 786 677 | 61.0% | 145.4% |
| Government - capital | 2 259 169 | 69 959 | 3.1% | 232 535 | 10.3% | 302 494 | 13.4% | 1 194 625 | 68.0% | (80.5%) |
| Interest | 868 670 | 203 218 | 23.4% | 211 679 | 24.4% | 414 897 | 47.8% | 285 645 | 44.8% | (25.9%) |
| Dividends | 90 | - | - | - | - | - | - | - | - | - |
| Payments | (29 459 431) | (11 116 399) | 37.7% | (7 289 586) | 24.7% | (18 405 985) | 62.5% | (8 879 832) | 66.5% | (17.9%) |
| Suppliers and employees | (27 570 356) | (10 792 293) | 39.1% | (6 865 385) | 24.9% | (17 657 679) | 64.0% | (8 391 321) | 68.2% | (18.2%) |
| Finance charges | (992 048) | (183 127) | 18.5% | (148 171) | 14.9% | (331 298) | 33.4% | (147 088) | 32.3% | .7% |
| Transfers and grants | (897 027) | (140 979) | 15.7% | (276 029) | 30.8% | (417 008) | 46.5% | (341 423) | 50.0% | (19.2%) |
| Net Cash from/(used) Operating Activities | 6 700 603 | (1 985 368) | (29.6%) | 966 073 | 14.4% | (1 019 296) | (15.2%) | 198 666 | (36.0%) | 386.3% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (52 183) | 733 370 | (1 405.4%) | 448 444 | (859.4%) | 1 181 814 | (2 264.7%) | 642 348 | (261.0%) | (30.2%) |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | 714 | - | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | (15) | - | (100.0%) |
| Decrease in other non-current receivables | - | (14) | - | (3 273) | - | (3 287) | - | 12 | - | (28 273.8%) |
| Decrease (increase) in non-current investments | (52 183) | 733 384 | (1 405.4%) | 451 717 | (865.6%) | 1 185 101 | (2 271.0%) | 641 637 | (260.6%) | (29.6%) |
| Payments | (6 489 960) | (140 961) | 2.2% | (622 893) | 9.6% | (763 854) | 11.8% | (1 167 610) | 22.8% | (46.7%) |
| Capital assets | (6 489 960) | (140 961) | 2.2% | (622 893) | 9.6% | (763 854) | 11.8% | (1 167 610) | 22.8% | (46.7%) |
| Net Cash from/(used) Investing Activities | (6 542 143) | 592 409 | (9.1%) | (174 449) | 2.7% | 417 960 | (6.4%) | (525 261) | 12.9% | (66.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 3 425 791 | 1 153 132 | 33.7% | (1 247 408) | (36.4%) | (94 275) | (2.8%) | 563 615 | 96.0% | (321.3%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 3 375 487 | 1 175 697 | 34.8% | (1 265 467) | (37.5%) | (89 770) | (2.7%) | 446 256 | 93.3% | (383.6%) |
| Increase (decrease) in consumer deposits | 50 304 | (22 565) | (44.9%) | 18 060 | 35.9% | (4 505) | (9.0%) | 117 359 | 267.1% | (84.6%) |
| Payments | - | - | - | - | - | - | - | (402 710) | 97.4% | (100.0%) |
| Repayment of borrowing | - | - | - | - | - | - | - | (402 710) | 97.4% | (100.0%) |
| Net Cash from/(used) Financing Activities | 3 425 791 | 1 153 132 | 33.7% | (1 247 408) | (36.4%) | (94 275) | (2.8%) | 160 905 | 95.8% | (875.2%) |
| Net Increase/(Decrease) in cash held | 3 584 251 | (239 827) | (6.7%) | (455 784) | (12.7%) | (695 611) | (19.4%) | (165 691) | (15.3%) | 175.1% |
| Cash/cash equivalents at the year begin: | 5 809 954 | 3 489 876 | 60.1% | 3 250 049 | 55.9% | 3 489 876 | 60.1% | 5 696 557 | 70.1% | (42.9%) |
| Cash/cash equivalents at the year end: | 9 394 204 | 3 250 049 | 34.6% | 2 794 265 | 29.7% | 2 794 265 | 29.7% | 5 530 866 | 54.7% | (49.5%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 379 425 | 6.5% | 190 615 | 3.3% | 164 662 | 2.8% | 5 087 230 | 87.4% | 5 821 933 | 36.2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 961 441 | 44.6% | 162 252 | 7.5% | 60 322 | 2.8% | 972 569 | 45.1% | 2 156 585 | 13.4% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 382 117 | 16.5% | 111 805 | 4.8% | 79 530 | 3.4% | 1 739 021 | 75.2% | 2 312 472 | 14.4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 120 258 | 7.4% | 53 949 | 3.3% | 43 766 | 2.7% | 1 398 132 | 86.5% | 1 616 105 | 10.0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 97 898 | 5.9% | 49 214 | 3.0% | 43 668 | 2.6% | 1 459 660 | 88.4% | 1 650 439 | 10.3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1 635 | 1.1% | 2 538 | 1.7% | 2 458 | 1.7% | 141 266 | 95.5% | 147 897 | .9% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 43 277 | 2.4% | 40 801 | 2.3% | 39 874 | 2.3% | 1 646 548 | 93.0% | 1 770 499 | 11.0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 34 676 | 5.6% | 13 992 | 2.2% | 12 135 | 1.9% | 562 316 | 90.2% | 623 119 | 3.9% | - | - | - | - |
| Total By Income Source | 2 020 727 | 12.6% | 625 166 | 3.9% | 446 414 | 2.8% | 13 006 742 | 80.8% | 16 099 049 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 40 592 | 32.4% | 15 963 | 12.8% | 10 006 | 8.0% | 58 603 | 46.8% | 125 164 | .8% | - | - | - | - |
| Commercial | 1 135 758 | 37.4% | 211 156 | 7.0% | 96 942 | 3.2% | 1 589 684 | 52.4% | 3 033 540 | 18.8% | - | - | - | - |
| Households | 833 878 | 6.6% | 393 081 | 3.1% | 335 865 | 2.6% | 11 153 332 | 87.7% | 12 716 156 | 79.0% | - | - | - | - |
| Other | 10 498 | 4.7% | 4 965 | 2.2% | 3 602 | 1.6% | 205 124 | 91.5% | 224 189 | 1.4% | - | - | - | - |
| Total By Customer Group | 2 020 727 | 12.6% | 625 166 | 3.9% | 446 414 | 2.8% | 13 006 742 | 80.8% | 16 099 049 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 843 363 | 100.0% | - | - | - | - | - | - | 843 363 | 22.3% |
| Bulk Water | 321 678 | 100.0% | - | - | - | - | - | - | 321 678 | 8.5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 87 371 | 100.0% | - | - | - | - | - | - | 87 371 | 2.3% |
| Trade Creditors | 2 404 401 | 95.4% | 63 680 | 2.5% | 53 524 | 2.1% | - | - | 2 521 605 | 66.7% |
| Auditor-General | 8 033 | 100.0% | - | - | - | - | - | - | 8 033 | .2% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 3 664 846 | 96.9% | 63 680 | 1.7% | 53 524 | 1.4% | - | - | 3 782 049 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Imogen Mashazi | 011 999 0761 |
| Financial Manager | Ms Gugu Malaza | 011 999 6514 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF JOHANNESBURG (JHB)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 53 046 409 | 13 361 254 | 25.2% | 13 430 769 | 25.3% | 26 792 023 | 50.5% | 10 547 353 | 46.8% | 27.3% |
| Property rates | 10 098 983 | 3 223 555 | 31.9% | 3 256 425 | 32.2% | 6 479 980 | 64.2% | 2 241 565 | 49.6% | 45.3% |
| Property rates - penalties and collection charges | - | 37 842 | - | 54 552 | - | 92 394 | - | 35 162 | - | 55.1% |
| Service charges - electricity revenue | 16 778 616 | 4 061 289 | 24.2% | 3 277 833 | 19.5% | 7 339 122 | 43.7% | 3 138 246 | 45.5% | 4.4% |
| Service charges - water revenue | 7 351 906 | 1 626 858 | 22.1% | 1 921 386 | 26.1% | 3 548 244 | 48.3% | 1 620 069 | 46.0% | 18.6% |
| Service charges - sanitation revenue | 4 234 282 | 1 032 623 | 24.4% | 1 117 422 | 26.4% | 2 150 045 | 50.8% | 942 608 | 48.8% | 18.5% |
| Service charges - refuse revenue | 1 539 894 | 460 268 | 29.9% | 454 531 | 29.5% | 914 799 | 59.4% | 398 030 | 54.8% | 14.2% |
| Service charges - other | 555 612 | 110 373 | 19.9% | 101 730 | 18.3% | 212 103 | 38.2% | 97 312 | 35.3% | 4.5% |
| Rental of facilities and equipment | 377 929 | 64 532 | 17.1% | 85 344 | 22.6% | 149 876 | 39.7% | 63 095 | 36.8% | 35.3% |
| Interest earned - external investments | 297 400 | 43 481 | 14.6% | 62 135 | 20.9% | 105 616 | 35.5% | 474 842 | 194.1% | (86.9%) |
| Interest earned - outstanding debtors | 342 837 | 55 578 | 16.2% | 69 646 | 20.3% | 125 224 | 36.5% | 60 117 | 71.4% | 15.9% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 449 783 | 22 536 | 5.0% | 49 472 | 11.0% | 72 009 | 16.0% | 37 932 | 11.6% | 30.4% |
| Licences and permits | 7 139 | 2 434 | 34.1% | 1 971 | 27.6% | 4 405 | 61.7% | 1 829 | 35.8% | 7.8% |
| Agency services | 739 574 | 164 835 | 22.3% | 195 270 | 26.4% | 360 104 | 48.7% | 173 455 | 44.9% | 12.6% |
| Transfers recognised - operational | 8 240 403 | 2 292 523 | 27.8% | 2 541 644 | 30.8% | 4 834 168 | 58.7% | 943 613 | 45.2% | 169.4% |
| Other own revenue | 2 012 052 | 162 527 | 8.1% | 241 407 | 12.0% | 403 934 | 20.1% | 319 480 | 34.3% | (24.4%) |
| Gains on disposal of PPE | 20 000 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 51 097 641 | 13 028 568 | 25.5% | 11 679 147 | 22.9% | 24 707 715 | 48.4% | 11 256 460 | 48.1% | 3.8% |
| Employee related costs | 13 290 425 | 3 074 501 | 23.1% | 3 480 751 | 26.2% | 6 555 252 | 49.3% | 3 000 029 | 47.8% | 16.0% |
| Remuneration of councillors | 170 336 | 39 278 | 23.1% | 39 391 | 23.1% | 78 670 | 46.2% | 35 974 | 44.8% | 9.5% |
| Debt impairment | 2 830 770 | 1 405 088 | 49.6% | 754 799 | 26.7% | 2 159 887 | 76.3% | 821 626 | 68.0% | (8.1%) |
| Depreciation and asset impairment | 4 063 538 | 782 963 | 19.3% | 761 579 | 18.7% | 1 544 542 | 38.0% | 715 865 | 34.2% | 6.4% |
| Finance charges | 2 317 690 | 544 404 | 23.5% | 552 717 | 23.8% | 1 097 121 | 47.3% | 643 788 | 49.2% | (14.1%) |
| Bulk purchases | 16 933 558 | 5 378 029 | 31.8% | 3 825 228 | 22.6% | 9 203 258 | 54.3% | 3 484 400 | 52.3% | 9.8% |
| Other Materials | 2 108 374 | 248 795 | 11.8% | 331 445 | 15.7% | 580 240 | 27.5% | 318 656 | 25.6% | 4.0% |
| Contracted services | 3 881 909 | 586 549 | 15.1% | 653 530 | 16.8% | 1 240 080 | 31.9% | 985 067 | 42.8% | (33.7%) |
| Transfers and grants | 342 288 | 15 232 | 4.4% | 33 681 | 9.8% | 48 912 | 14.3% | 58 655 | 57.4% | (42.6%) |
| Other expenditure | 5 158 753 | 898 685 | 17.4% | 1 243 456 | 24.1% | 2 142 141 | 41.5% | 1 192 181 | 46.9% | 4.3% |
| Loss on disposal of PPE | - | 55 044 | - | 2 569 | - | 57 614 | - | 218 | - | 1 079.0% |
| Surplus/(Deficit) | 1 948 768 | 332 686 | | 1 751 622 | | 2 084 307 | | (709 107) | | |
| Transfers recognised - capital | 2 614 216 | 149 866 | 5.7% | 707 846 | 27.1% | 857 712 | 32.8% | 513 878 | 14.9% | 37.7% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 4 562 984 | 482 552 | | 2 459 467 | | 2 942 019 | | (195 229) | | |
| Taxation | 247 309 | 13 498 | 5.5% | 18 385 | 7.4% | 31 883 | 12.9% | 13 321 | 5.6% | 38.0% |
| Surplus/(Deficit) after taxation | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 4 315 675 | 469 054 | | 2 441 082 | | 2 910 136 | | (208 550) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 7 810 236 | 452 271 | 5.8% | 1 478 454 | 18.9% | 1 930 725 | 24.7% | 1 403 080 | 21.9% | 5.4% |
| National Government | 2 614 216 | 67 206 | 2.6% | 639 038 | 24.4% | 706 244 | 27.0% | 350 843 | 13.3% | 82.1% |
| Provincial Government | - | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 614 216 | 67 206 | 2.6% | 639 038 | 24.4% | 706 244 | 27.0% | 350 843 | 13.3% | 82.1% |
| Borrowing | 2 849 726 | 230 053 | 8.1% | 465 606 | 16.3% | 695 659 | 24.4% | 462 708 | 24.0% | .6% |
| Internally generated funds | 1 883 016 | 84 117 | 4.5% | 185 838 | 9.9% | 269 955 | 14.3% | 316 328 | 20.4% | (41.3%) |
| Public contributions and donations | 463 278 | 70 894 | 15.3% | 187 972 | 40.6% | 258 866 | 55.9% | 273 201 | 121.7% | (31.2%) |
| Capital Expenditure Standard Classification | 7 810 236 | 452 271 | 5.8% | 1 478 454 | 18.9% | 1 930 725 | 24.7% | 1 403 080 | 21.9% | 5.4% |
| Governance and Administration | 1 081 825 | 31 411 | 2.9% | 41 363 | 3.8% | 72 774 | 6.7% | 3 450 | 13.9% | 1 098.9% |
| Executive & Council | 26 370 | 23 | .1% | 27 767 | 105.3% | 27 790 | 105.4% | 1 243 | 1.2% | 2 133.9% |
| Budget & Treasury Office | 1 055 455 | 697 | .1% | 222 | - | 919 | .1% | 317 | 7.6% | (30.0%) |
| Corporate Services | - | 30 691 | - | 13 374 | - | 44 065 | - | 1 890 | 15.9% | 607.6% |
| Community and Public Safety | 1 876 198 | 18 914 | 1.0% | 534 917 | 28.5% | 553 831 | 29.5% | 371 928 | 21.2% | 43.8% |
| Community & Social Services | 158 679 | 3 690 | 2.3% | 24 218 | 15.3% | 27 908 | 17.6% | 15 783 | 8.7% | 53.4% |
| Sport And Recreation | 36 000 | 3 028 | 8.4% | 7 785 | 21.6% | 10 813 | 30.0% | 33 649 | 59.8% | (76.9%) |
| Public Safety | 133 523 | 5 803 | 4.3% | 5 441 | 4.1% | 11 244 | 8.4% | 35 012 | 15.4% | (84.5%) |
| Housing | 1 463 296 | 6 393 | .4% | 487 065 | 33.3% | 493 458 | 33.7% | 285 786 | 22.3% | 70.4% |
| Health | 84 700 | - | - | 10 408 | 12.3% | 10 408 | 12.3% | 1 698 | 19.6% | 513.0% |
| Economic and Environmental Services | 2 814 165 | 163 508 | 5.8% | 586 206 | 20.8% | 749 714 | 26.6% | 690 031 | 25.6% | (15.0%) |
| Planning and Development | 431 069 | 12 929 | 3.0% | 94 463 | 21.9% | 107 391 | 24.9% | 185 699 | 24.2% | (49.1%) |
| Road Transport | 2 343 656 | 150 579 | 6.4% | 473 244 | 20.2% | 623 823 | 26.6% | 503 269 | 26.6% | (6.0%) |
| Environmental Protection | 39 440 | - | - | 18 500 | 46.9% | 18 500 | 46.9% | 1 063 | 2.4% | 1 640.4% |
| Trading Services | 2 038 048 | 238 438 | 11.7% | 315 967 | 15.5% | 554 406 | 27.2% | 337 671 | 20.0% | (6.4%) |
| Electricity | 1 041 191 | 137 273 | 13.2% | 149 525 | 14.4% | 286 798 | 27.5% | 184 477 | 16.5% | (18.9%) |
| Water | 540 384 | 90 262 | 16.7% | 149 830 | 27.7% | 240 092 | 44.4% | 69 055 | 22.9% | 117.0% |
| Waste Water Management | 360 256 | - | - | - | - | - | - | 75 607 | 29.4% | (100.0%) |
| Waste Management | 96 217 | 10 903 | 11.3% | 16 613 | 17.3% | 27 516 | 28.6% | 8 532 | 23.0% | 94.7% |
| Other | - | - | - | - | - | - | - | - | - | - |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 52 013 512 | 15 541 203 | 29.9% | 15 321 853 | 29.5% | 30 863 056 | 59.3% | 13 833 787 | 58.8% | 10.8% |
| Property rates, penalties and collection charges | 9 757 436 | 2 655 669 | 27.2% | 2 770 316 | 28.4% | 5 425 986 | 55.6% | 2 306 733 | 49.0% | 20.1% |
| Service charges | 28 286 577 | 7 153 846 | 25.3% | 7 103 259 | 25.1% | 14 257 105 | 50.4% | 6 294 727 | 49.4% | 12.8% |
| Other revenue | 2 495 634 | 2 332 907 | 93.5% | 1 742 274 | 69.8% | 4 075 182 | 163.3% | 3 301 870 | 239.5% | (47.2%) |
| Government - operating | 8 240 403 | 2 743 227 | 33.3% | 2 334 319 | 28.3% | 5 077 546 | 61.6% | 1 207 344 | 52.9% | 93.3% |
| Government - capital | 2 614 216 | 607 631 | 23.2% | 1 316 368 | 50.4% | 1 923 999 | 73.6% | 658 937 | 40.7% | 99.8% |
| Interest | 619 246 | 47 923 | 7.7% | 55 316 | 8.9% | 103 239 | 16.7% | 64 176 | 31.1% | (13.8%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (43 772 928) | (14 035 544) | 32.1% | (13 597 592) | 31.1% | (27 633 136) | 63.1% | (12 930 359) | 67.7% | 5.2% |
| Suppliers and employees | (41 112 950) | (13 828 865) | 33.6% | (12 501 298) | 30.4% | (26 330 163) | 64.0% | (11 831 567) | 68.5% | 5.7% |
| Finance charges | (2 317 690) | (192 553) | 8.3% | (1 089 555) | 47.0% | (1 282 108) | 55.3% | (1 046 298) | 57.0% | 4.1% |
| Transfers and grants | (342 288) | (14 125) | 4.1% | (6 739) | 2.0% | (20 864) | 6.1% | (52 493) | 54.2% | (87.2%) |
| Net Cash from/(used) Operating Activities | 8 240 584 | 1 505 659 | 18.3% | 1 724 261 | 20.9% | 3 229 920 | 39.2% | 903 428 | 15.0% | 90.9% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (319 927) | - | - | - | - | - | - | (1 150 512) | 13.6% | (100.0%) |
| Proceeds on disposal of PPE | 483 278 | - | - | - | - | - | - | (1 150 512) | 101.8% | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | (89 302) | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (713 903) | - | - | - | - | - | - | - | - | - |
| Payments | (7 810 236) | (1 903 313) | 24.4% | (1 190 504) | 15.2% | (3 093 817) | 39.6% | (1 086 337) | 34.1% | 9.6% |
| Capital assets | (7 810 236) | (1 903 313) | 24.4% | (1 190 504) | 15.2% | (3 093 817) | 39.6% | (1 086 337) | 34.1% | 9.6% |
| Net Cash from/(used) Investing Activities | (8 130 163) | (1 903 313) | 23.4% | (1 190 504) | 14.6% | (3 093 817) | 38.1% | (2 236 849) | 41.2% | (46.8%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 2 850 183 | 1 500 000 | 52.6% | - | - | 1 500 000 | 52.6% | - | 100.0% | - |
| Short term loans | - | 1 500 000 | - | - | - | 1 500 000 | - | - | - | - |
| Borrowing long term/refinancing | 2 849 726 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 457 | - | - | - | - | - | - | - | - | - |
| Payments | (558 947) | (54 737) | 9.8% | (227 301) | 40.7% | (282 038) | 50.5% | (244 624) | 41.4% | (7.1%) |
| Repayment of borrowing | (558 947) | (54 737) | 9.8% | (227 301) | 40.7% | (282 038) | 50.5% | (244 624) | 41.4% | (7.1%) |
| Net Cash from/(used) Financing Activities | 2 291 236 | 1 445 263 | 63.1% | (227 301) | (9.9%) | 1 217 962 | 53.2% | (244 624) | (623.7%) | (7.1%) |
| Net Increase/(Decrease) in cash held | 2 401 657 | 1 047 609 | 43.6% | 306 456 | 12.8% | 1 354 066 | 56.4% | (1 578 045) | 20.3% | (119.4%) |
| Cash/cash equivalents at the year begin: | 4 637 389 | 1 831 492 | 39.5% | 2 879 101 | 62.1% | 1 831 492 | 39.5% | 7 917 481 | 184.7% | (63.6%) |
| Cash/cash equivalents at the year end: | 7 039 046 | 2 879 101 | 40.9% | 3 185 558 | 45.3% | 3 185 558 | 45.3% | 6 339 436 | 123.5% | (49.8%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 523 934 | 8.5% | 361 376 | 5.9% | 293 980 | 4.8% | 4 958 169 | 80.8% | 6 137 459 | 17.2% | - | - | 608 367 | 10.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 614 842 | 12.8% | 322 224 | 6.7% | 257 254 | 5.4% | 3 604 990 | 75.1% | 4 799 311 | 13.5% | - | - | 330 655 | 7.0% |
| Receivables from Non-exchange Transactions - Property Rates | 511 202 | 9.6% | 346 344 | 6.5% | 292 133 | 5.5% | 4 149 675 | 78.3% | 5 299 353 | 14.9% | - | - | 649 902 | 12.0% |
| Receivables from Exchange Transactions - Waste Water Management | 349 289 | 8.5% | 240 917 | 5.9% | 195 987 | 4.8% | 3 305 446 | 80.8% | 4 091 640 | 11.5% | - | - | 405 578 | 10.0% |
| Receivables from Exchange Transactions - Waste Management | 124 276 | 6.0% | 76 389 | 3.7% | 71 377 | 3.5% | 1 782 981 | 86.8% | 2 055 024 | 5.8% | - | - | 52 272 | 3.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 0 | - | 6 643 321 | 50.0% | 562 846 | 4.2% | 6 080 475 | 45.8% | 13 286 643 | 37.2% | - | - | 45 032 | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2 123 543 | 6.0% | 7 990 571 | 22.4% | 1 673 577 | 4.7% | 23 881 738 | 67.0% | 35 669 430 | 100.0% | - | - | 2 091 806 | 6.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 978 864 | 100.0% | - | - | - | - | - | - | 978 864 | 25.5% |
| Bulk Water | 463 297 | 100.0% | - | - | - | - | - | - | 463 297 | 12.0% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 682 175 | 91.4% | 4 558 | .6% | 8 198 | 1.1% | 51 026 | 6.8% | 745 957 | 19.4% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 1 619 299 | 97.7% | 19 732 | 1.2% | 8 461 | .5% | 9 922 | .6% | 1 657 414 | 43.1% |
| Total | 3 743 635 | 97.4% | 24 290 | .6% | 16 659 | .4% | 60 948 | 1.6% | 3 845 532 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Ndivhoniswani Lukhwareni | 011 407 7309 |
| Financial Manager | Mr Lufuno Mashau (Acting) | 011 628 4128 |

Source Local Government Database

1. All figures in this report are unaudited.

**GAUTENG: CITY OF TSHWANE (TSH)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 32 530 207 | 8 526 705 | 26.2% | 8 207 868 | 25.2% | 16 734 573 | 51.4% | 6 961 190 | 49.5% | 17.9% |
| Property rates | 6 980 636 | 1 739 720 | 24.9% | 1 634 726 | 23.4% | 3 374 446 | 48.3% | 1 728 821 | 50.3% | (5.4%) |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 11 928 316 | 3 151 323 | 26.4% | 2 840 782 | 23.8% | 5 992 105 | 50.2% | 2 497 246 | 49.8% | 13.8% |
| Service charges - water revenue | 4 065 617 | 886 751 | 21.8% | 931 678 | 22.9% | 1 818 429 | 44.7% | 899 637 | 48.8% | 3.6% |
| Service charges - sanitation revenue | 1 282 324 | 264 729 | 20.6% | 261 069 | 20.4% | 525 798 | 41.0% | 255 530 | 41.1% | 2.2% |
| Service charges - refuse revenue | 1 494 023 | 407 038 | 27.2% | 395 967 | 26.5% | 803 005 | 53.7% | 336 237 | 47.5% | 17.8% |
| Service charges - other | 18 281 | - | - | - | - | - | - | 7 192 | 76.9% | (100.0%) |
| Rental of facilities and equipment | 152 593 | 24 439 | 16.0% | 34 189 | 22.4% | 58 628 | 38.4% | 31 025 | 37.6% | 10.2% |
| Interest earned - external investments | 133 342 | 36 984 | 27.7% | 64 419 | 48.3% | 101 403 | 76.0% | 41 464 | 98.7% | 55.4% |
| Interest earned - outstanding debtors | 575 401 | 219 950 | 38.2% | 219 486 | 38.1% | 439 437 | 76.4% | 165 468 | 66.7% | 32.6% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 368 755 | 49 734 | 13.5% | 97 944 | 26.6% | 147 678 | 40.0% | 53 718 | 26.9% | 82.3% |
| Licences and permits | 59 551 | 9 824 | 16.5% | 12 542 | 21.1% | 22 366 | 37.6% | 40 385 | 121.1% | (68.9%) |
| Agency services | 6 980 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 4 440 081 | 1 606 263 | 36.2% | 1 497 186 | 33.7% | 3 103 449 | 69.9% | 718 463 | 52.0% | 108.4% |
| Other own revenue | 1 023 065 | 129 949 | 12.7% | 217 879 | 21.3% | 347 828 | 34.0% | 186 005 | 40.0% | 17.1% |
| Gains on disposal of PPE | 1 242 | - | - | - | - | - | - | - | - | - |
| Operating Expenditure | 32 416 977 | 7 756 479 | 23.9% | 7 542 976 | 23.3% | 15 299 455 | 47.2% | 8 371 425 | 49.1% | (9.9%) |
| Employee related costs | 9 604 146 | 2 077 644 | 21.6% | 2 281 773 | 23.8% | 4 359 417 | 45.4% | 2 029 511 | 47.2% | 12.4% |
| Remuneration of councillors | 132 797 | 30 511 | 23.0% | 30 678 | 23.1% | 61 189 | 46.1% | 30 502 | 48.4% | .6% |
| Debt impairment | 1 514 427 | 378 607 | 25.0% | 378 691 | 25.0% | 757 298 | 50.0% | 195 731 | 41.9% | 93.5% |
| Depreciation and asset impairment | 1 957 156 | 367 222 | 18.8% | 367 185 | 18.8% | 734 407 | 37.5% | 381 255 | 37.3% | (3.7%) |
| Finance charges | 1 390 948 | 106 407 | 7.6% | 338 114 | 24.3% | 444 521 | 32.0% | 884 304 | 71.0% | (61.8%) |
| Bulk purchases | 10 727 870 | 3 623 993 | 33.8% | 2 412 018 | 22.5% | 6 036 010 | 56.3% | 2 417 741 | 43.8% | (.2%) |
| Other Materials | 761 581 | 101 994 | 13.4% | 169 089 | 22.2% | 271 083 | 35.6% | 863 044 | 147.7% | (80.4%) |
| Contracted services | 3 332 669 | 460 422 | 13.8% | 726 704 | 21.8% | 1 187 126 | 35.6% | 850 623 | 45.2% | (14.6%) |
| Transfers and grants | 52 495 | 20 666 | 39.4% | 19 641 | 37.4% | 40 306 | 76.8% | 30 433 | 97.2% | (35.5%) |
| Other expenditure | 2 942 885 | 589 014 | 20.0% | 819 085 | 27.8% | 1 408 099 | 47.8% | 688 280 | 45.6% | 19.0% |
| Loss on disposal of PPE | 1 | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 113 230 | 770 227 | | 664 891 | | 1 435 118 | | (1 410 235) | | |
| Transfers recognised - capital | 2 206 735 | 85 641 | 3.9% | 523 018 | 23.7% | 608 658 | 27.6% | 681 590 | 32.4% | (23.3%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | (6 685) | 1.5% | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 2 319 965 | 855 867 | | 1 187 909 | | 2 043 776 | | (735 330) | | |
| Taxation | 535 | - | - | 2 776 | 518.8% | 2 776 | 518.8% | 214 | 42.8% | 1 198.2% |
| Surplus/(Deficit) after taxation | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 2 319 430 | 855 867 | | 1 185 133 | | 2 041 001 | | (735 544) | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 4 023 015 | 135 696 | 3.4% | 757 264 | 18.8% | 892 961 | 22.2% | 714 465 | 22.1% | 6.0% |
| National Government | 2 161 967 | 87 231 | 4.0% | 538 489 | 24.9% | 625 720 | 28.9% | 605 381 | 30.9% | (11.0%) |
| Provincial Government | 32 730 | 8 710 | 26.6% | 8 671 | 26.5% | 17 382 | 53.1% | 16 581 | 64.5% | (47.7%) |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | 8 000 | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 202 697 | 95 941 | 4.4% | 547 161 | 24.8% | 643 102 | 29.2% | 621 962 | 31.4% | (12.0%) |
| Borrowing | 1 500 000 | 31 854 | 2.1% | 146 360 | 9.8% | 178 214 | 11.9% | 81 211 | 8.4% | 80.2% |
| Internally generated funds | 162 318 | 4 921 | 3.0% | 27 433 | 16.9% | 32 354 | 19.9% | 1 800 | .6% | 1 424.4% |
| Public contributions and donations | 158 000 | 2 979 | 1.9% | 36 311 | 23.0% | 39 290 | 24.9% | 9 492 | 19.1% | 282.5% |
| Capital Expenditure Standard Classification | 4 023 015 | 135 696 | 3.4% | 757 264 | 18.8% | 892 961 | 22.2% | 714 465 | 22.1% | 6.0% |
| Governance and Administration | 377 761 | - | - | 8 448 | 2.2% | 8 448 | 2.2% | 3 588 | .6% | 135.4% |
| Executive & Council | 101 761 | - | - | 351 | .3% | 351 | .3% | 41 | .1% | 759.1% |
| Budget & Treasury Office | 236 000 | - | - | - | - | - | - | - | - | - |
| Corporate Services | 40 000 | - | - | 8 096 | 20.2% | 8 096 | 20.2% | 3 547 | 27.3% | 128.2% |
| Community and Public Safety | 1 030 613 | 32 439 | 3.1% | 179 620 | 17.4% | 212 058 | 20.6% | 216 169 | 23.7% | (16.9%) |
| Community & Social Services | 15 250 | 951 | 6.2% | 2 471 | 16.2% | 3 422 | 22.4% | 6 117 | 73.7% | (59.6%) |
| Sport And Recreation | 64 500 | - | - | - | - | - | - | 5 377 | (5.3%) | (100.0%) |
| Public Safety | 18 000 | 11 | .1% | 3 194 | 17.7% | 3 205 | 17.8% | 1 444 | 33.1% | 121.3% |
| Housing | 900 863 | 14 846 | 1.6% | 152 983 | 17.0% | 167 828 | 18.6% | 187 524 | 23.1% | (18.4%) |
| Health | 32 000 | 16 631 | 52.0% | 20 971 | 65.5% | 37 602 | 117.5% | 15 707 | 58.0% | 33.5% |
| Economic and Environmental Services | 1 012 823 | 3 808 | .4% | 175 823 | 17.4% | 179 631 | 17.7% | 279 148 | 32.8% | (37.0%) |
| Planning and Development | 9 000 | 28 | .3% | 196 | 2.2% | 224 | 2.5% | 24 | - | 716.4% |
| Road Transport | 1 000 573 | 3 780 | .4% | 175 627 | 17.6% | 179 407 | 17.9% | 277 551 | 34.6% | (36.7%) |
| Environmental Protection | 3 250 | - | - | - | - | - | - | 1 573 | 60.0% | (100.0%) |
| Trading Services | 1 490 269 | 99 450 | 6.7% | 393 148 | 26.4% | 492 598 | 33.1% | 205 438 | 22.7% | 91.4% |
| Electricity | 983 154 | 35 376 | 3.6% | 155 711 | 15.8% | 191 087 | 19.4% | 119 795 | 29.9% | 30.0% |
| Water | 327 901 | 48 677 | 14.8% | 131 659 | 40.2% | 180 336 | 55.0% | 59 338 | 15.6% | 121.9% |
| Waste Water Management | 167 215 | 15 397 | 9.2% | 102 779 | 61.5% | 118 176 | 70.7% | 24 116 | 18.8% | 326.2% |
| Waste Management | 12 000 | - | - | 2 999 | 25.0% | 2 999 | 25.0% | 2 189 | 15.6% | 37.0% |
| Other | 111 548 | - | - | 226 | .2% | 226 | .2% | 10 122 | 32.7% | (97.8%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 32 763 689 | 11 195 682 | 34.2% | 8 850 874 | 27.0% | 20 046 556 | 61.2% | 9 752 653 | 57.2% | (9.2%) |
| Property rates, penalties and collection charges | 6 491 991 | 1 743 277 | 26.9% | 1 642 037 | 25.3% | 3 385 314 | 52.1% | 1 728 821 | 52.9% | (5.0%) |
| Service charges | 17 991 221 | 6 880 074 | 38.2% | 4 513 921 | 25.1% | 11 393 995 | 63.3% | 5 968 258 | 60.3% | (24.4%) |
| Other revenue | 1 500 318 | 543 331 | 36.2% | 340 813 | 22.7% | 884 144 | 58.9% | 311 133 | 41.1% | 9.5% |
| Government - operating | 4 440 081 | 1 584 787 | 35.7% | 1 639 078 | 36.9% | 3 223 864 | 72.6% | 826 238 | 55.3% | 98.4% |
| Government - capital | 2 206 735 | 327 744 | 14.9% | 437 078 | 19.8% | 764 823 | 34.7% | 711 271 | 49.7% | (38.5%) |
| Interest | 133 342 | 116 469 | 87.3% | 277 947 | 208.4% | 394 416 | 295.8% | 206 932 | 164.1% | 34.3% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (28 602 097) | (11 129 161) | 38.9% | (6 474 560) | 22.6% | (17 603 721) | 61.5% | (9 809 750) | 68.0% | (34.0%) |
| Suppliers and employees | (27 158 654) | (11 003 758) | 40.5% | (6 113 386) | 22.5% | (17 117 144) | 63.0% | (8 895 013) | 67.9% | (31.3%) |
| Finance charges | (1 390 948) | (109 770) | 7.9% | (334 679) | 24.1% | (444 449) | 32.0% | (884 304) | 68.8% | (62.2%) |
| Transfers and grants | (52 495) | (15 634) | 29.8% | (26 495) | 50.5% | (42 129) | 80.3% | (30 433) | 97.2% | (12.9%) |
| Net Cash from/(used) Operating Activities | 4 161 591 | 66 520 | 1.6% | 2 376 314 | 57.1% | 2 442 834 | 58.7% | (57 097) | (2.4%) | (4 261.9%) |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | 20 724 | (79 138) | (381.9%) | (457 101) | (2 205.6%) | (536 240) | (2 587.5%) | 785 642 | (125.2%) | (158.2%) |
| Proceeds on disposal of PPE | 1 242 | - | - | - | - | - | - | 80 799 | 1 637.8% | (100.0%) |
| Decrease in non-current debtors | - | - | - | - | - | - | - | 602 671 | (570.7%) | (100.0%) |
| Decrease in other non-current receivables | (269) | 50 951 | (18 930.4%) | 15 897 | (5 906.4%) | 66 848 | (24 836.8%) | 105 134 | 6 167.6% | (84.9%) |
| Decrease (increase) in non-current investments | 19 751 | (130 089) | (658.6%) | (472 998) | (2 394.8%) | (603 087) | (3 053.4%) | (2 962) | (.5%) | 15 867.8% |
| Payments | (3 981 975) | (135 668) | 3.4% | (757 264) | 19.0% | (892 933) | 22.4% | (714 465) | 22.1% | 6.0% |
| Capital assets | (3 981 975) | (135 668) | 3.4% | (757 264) | 19.0% | (892 933) | 22.4% | (714 465) | 22.1% | 6.0% |
| Net Cash from/(used) Investing Activities | (3 961 251) | (214 807) | 5.4% | (1 214 365) | 30.7% | (1 429 172) | 36.1% | 71 177 | 2.4% | (1 806.1%) |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 1 508 391 | - | - | - | - | - | - | 34 769 | 25.9% | (100.0%) |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1 500 000 | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 8 391 | - | - | - | - | - | - | 34 769 | 720.9% | (100.0%) |
| Payments | (1 062 774) | (164 690) | 15.5% | (255 157) | 24.0% | (419 847) | 39.5% | (37 569) | 18.3% | 579.2% |
| Repayment of borrowing | (1 062 774) | (164 690) | 15.5% | (255 157) | 24.0% | (419 847) | 39.5% | (37 569) | 18.3% | 579.2% |
| Net Cash from/(used) Financing Activities | 445 617 | (164 690) | (37.0%) | (255 157) | (57.3%) | (419 847) | (94.2%) | (2 800) | 37.1% | 9 012.9% |
| Net Increase/(Decrease) in cash held | 645 958 | (312 976) | (48.5%) | 906 791 | 140.4% | 593 815 | 91.9% | 11 280 | (9.8%) | 7 939.2% |
| Cash/cash equivalents at the year begin: | 2 332 806 | 2 332 806 | 100.0% | 2 019 830 | 86.6% | 2 332 806 | 100.0% | 2 029 743 | 110.7% | (.5%) |
| Cash/cash equivalents at the year end: | 2 978 764 | 2 019 830 | 67.8% | 2 926 621 | 98.2% | 2 926 621 | 98.2% | 2 041 022 | 77.8% | 43.4% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 372 153 | 13.4% | 112 234 | 4.0% | 46 605 | 1.7% | 2 252 593 | 80.9% | 2 783 585 | 21.5% | 20 112 | .7% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 262 017 | 20.7% | 42 935 | 3.4% | 20 563 | 1.6% | 937 585 | 74.2% | 1 263 100 | 9.8% | 2 747 | .2% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 546 042 | 20.3% | 102 456 | 3.8% | 85 671 | 3.2% | 1 957 381 | 72.7% | 2 691 550 | 20.8% | 3 672 | .1% | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 89 959 | 18.1% | 24 425 | 4.9% | 10 240 | 2.1% | 371 960 | 74.9% | 496 584 | 3.8% | 2 997 | .6% | - | - |
| Receivables from Exchange Transactions - Waste Management | 135 288 | 14.6% | 36 056 | 3.9% | 21 340 | 2.3% | 735 556 | 79.2% | 928 240 | 7.2% | 5 634 | .6% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 11 576 | 3.5% | 1 360 | .4% | 2 231 | .7% | 319 551 | 95.5% | 334 718 | 2.6% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 192 008 | 6.9% | 98 549 | 3.6% | 44 690 | 1.6% | 2 433 338 | 87.9% | 2 768 585 | 21.4% | 8 670 | .3% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 129 692 | 7.7% | 24 513 | 1.5% | 3 468 | .2% | 1 525 547 | 90.6% | 1 683 219 | 13.0% | 30 822 | 1.8% | - | - |
| Total By Income Source | 1 738 736 | 13.4% | 442 527 | 3.4% | 234 808 | 1.8% | 10 533 510 | 81.3% | 12 949 581 | 100.0% | 74 655 | .6% | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 87 110 | 34.2% | 28 789 | 11.3% | 18 210 | 7.2% | 120 538 | 47.3% | 254 646 | 2.0% | - | - | - | - |
| Commercial | 598 405 | 19.5% | 95 963 | 3.1% | 72 835 | 2.4% | 2 303 301 | 75.0% | 3 070 504 | 23.7% | 655 | - | - | - |
| Households | 932 608 | 10.9% | 297 016 | 3.5% | 133 440 | 1.6% | 7 190 191 | 84.1% | 8 553 256 | 66.1% | 170 937 | 2.0% | - | - |
| Other | 120 613 | 11.3% | 20 760 | 1.9% | 10 322 | 1.0% | 919 480 | 85.8% | 1 071 175 | 8.3% | (96 937) | (9.0%) | - | - |
| Total By Customer Group | 1 738 736 | 13.4% | 442 527 | 3.4% | 234 808 | 1.8% | 10 533 510 | 81.3% | 12 949 581 | 100.0% | 74 655 | .6% | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 661 075 | 100.0% | - | - | - | - | - | - | 661 075 | 13.1% |
| Bulk Water | 270 656 | 100.0% | - | - | - | - | - | - | 270 656 | 5.3% |
| PAYE deductions | 122 995 | 100.0% | - | - | - | - | - | - | 122 995 | 2.4% |
| VAT (output less input) | (55 068) | 100.0% | - | - | - | - | - | - | (55 068) | (1.1%) |
| Pensions / Retirement | 127 282 | 100.0% | - | - | - | - | - | - | 127 282 | 2.5% |
| Loan repayments | 870 958 | 100.0% | - | - | - | - | - | - | 870 958 | 17.2% |
| Trade Creditors | 967 535 | 100.0% | - | - | - | - | - | - | 967 535 | 19.1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 2 094 652 | 100.0% | - | - | - | - | - | - | 2 094 652 | 41.4% |
| Total | 5 060 086 | 100.0% | - | - | - | - | - | - | 5 060 086 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Dr Moeketsi Mosola | 012 358 4901 |
| Financial Manager | Mr Umar Banda | 012 358 8100/1 |

Source Local Government Database

1. All figures in this report are unaudited.

**KWAZULU-NATAL: ETHEKWINI (ETH)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 35 175 463 | 9 149 046 | 26.0% | 9 392 489 | 26.7% | 18 541 535 | 52.7% | 7 642 409 | 51.0% | 22.9% |
| Property rates | 7 497 289 | 1 865 737 | 24.9% | 1 855 042 | 24.7% | 3 720 780 | 49.6% | 1 753 140 | 54.4% | 5.8% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 13 124 496 | 2 809 167 | 21.4% | 3 166 223 | 24.1% | 5 975 390 | 45.5% | 2 879 666 | 47.3% | 10.0% |
| Service charges - water revenue | 4 409 604 | 1 045 030 | 23.7% | 1 369 160 | 31.0% | 2 414 190 | 54.7% | 989 316 | 51.3% | 38.4% |
| Service charges - sanitation revenue | 1 075 290 | 191 606 | 17.8% | 397 791 | 37.0% | 589 397 | 54.8% | 282 214 | 59.7% | 41.0% |
| Service charges - refuse revenue | 727 158 | 162 417 | 22.3% | 181 084 | 24.9% | 343 501 | 47.2% | 169 031 | 53.4% | 7.1% |
| Service charges - other | - | - | - | - | - | - | - | 139 364 | 118.7% | (100.0%) |
| Rental of facilities and equipment | 951 325 | 208 974 | 22.0% | 197 969 | 20.8% | 406 942 | 42.8% | 279 787 | 80.3% | (29.2%) |
| Interest earned - external investments | 455 655 | 118 002 | 25.9% | 138 021 | 30.3% | 256 023 | 56.2% | 138 408 | 21.0% | (.3%) |
| Interest earned - outstanding debtors | 342 903 | 679 574 | 198.2% | 131 589 | 38.4% | 811 164 | 236.6% | 35 699 | 20.0% | 268.6% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 72 791 | (50 569) | (69.5%) | (110 492) | (151.8%) | (161 061) | (221.3%) | 10 428 | 51.4% | (1 159.5%) |
| Licences and permits | 40 688 | 7 571 | 18.6% | 9 138 | 22.5% | 16 709 | 41.1% | 6 392 | 40.1% | 43.0% |
| Agency services | 15 532 | 2 126 | 13.7% | 3 248 | 20.9% | 5 374 | 34.6% | 3 007 | 53.2% | 8.0% |
| Transfers recognised - operational | 5 736 951 | 1 961 466 | 34.2% | 1 855 428 | 32.3% | 3 816 893 | 66.5% | 948 763 | 68.1% | 95.6% |
| Other own revenue | 703 864 | 146 969 | 20.9% | 197 861 | 28.1% | 344 830 | 49.0% | 5 357 | 46.4% | 3 593.6% |
| Gains on disposal of PPE | 21 916 | 977 | 4.5% | 427 | 1.9% | 1 404 | 6.4% | 1 838 | 4.8% | (76.8%) |
| Operating Expenditure | 35 227 111 | 6 934 967 | 19.7% | 9 489 000 | 26.9% | 16 423 968 | 46.6% | 7 459 812 | 46.9% | 27.2% |
| Employee related costs | 10 470 211 | 2 324 099 | 22.2% | 2 882 741 | 27.5% | 5 206 840 | 49.7% | 2 569 868 | 48.5% | 12.2% |
| Remuneration of councillors | 132 014 | 27 898 | 21.1% | 33 446 | 25.3% | 61 344 | 46.5% | 27 843 | 52.0% | 20.1% |
| Debt impairment | 891 525 | 610 | .1% | 1 851 | .2% | 2 461 | .3% | 176 047 | 52.5% | (98.9%) |
| Depreciation and asset impairment | 2 554 436 | 629 007 | 24.6% | 645 962 | 25.3% | 1 274 969 | 49.9% | 555 021 | 52.9% | 16.4% |
| Finance charges | 857 779 | (5 127) | (.6%) | 354 192 | 41.3% | 349 065 | 40.7% | 291 673 | 21.2% | 21.4% |
| Bulk purchases | 11 290 762 | 2 588 123 | 22.9% | 3 173 677 | 28.1% | 5 761 800 | 51.0% | 1 802 818 | 49.1% | 76.0% |
| Other Materials | 1 193 595 | 112 141 | 9.4% | 429 303 | 36.0% | 541 444 | 45.4% | 152 447 | 132.3% | 181.6% |
| Contracted services | 5 148 311 | 834 336 | 16.2% | 1 252 871 | 24.3% | 2 087 208 | 40.5% | 1 242 040 | 42.4% | .9% |
| Transfers and grants | 481 898 | 86 806 | 18.0% | 101 992 | 21.2% | 188 799 | 39.2% | 138 387 | 90.0% | (26.3%) |
| Other expenditure | 2 205 641 | 337 077 | 15.3% | 612 962 | 27.8% | 950 039 | 43.1% | 503 556 | 38.0% | 21.7% |
| Loss on disposal of PPE | 939 | (3) | (.4%) | 3 | .3% | (0) | - | 113 | 18.8% | (97.3%) |
| Surplus/(Deficit) | (51 649) | 2 214 079 | | (96 511) | | 2 117 567 | | 182 597 | | |
| Transfers recognised - capital | 3 493 322 | 128 074 | 3.7% | 142 526 | 4.1% | 270 600 | 7.7% | 540 967 | 26.9% | (73.7%) |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | 3 441 673 | 2 342 153 | | 46 014 | | 2 388 167 | | 723 564 | | |
| Taxation | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 3 441 673 | 2 342 153 | | 46 014 | | 2 388 167 | | 723 564 | | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 3 441 673 | 2 342 153 | | 46 014 | | 2 388 167 | | 723 564 | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 3 441 673 | 2 342 153 | | 46 014 | | 2 388 167 | | 723 564 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 7 110 162 | 825 714 | 11.6% | 1 247 507 | 17.5% | 2 073 221 | 29.2% | 1 172 886 | 28.1% | 6.4% |
| National Government | 2 833 976 | 191 928 | 6.8% | 232 009 | 8.2% | 423 937 | 15.0% | 450 760 | 26.3% | (48.5%) |
| Provincial Government | 593 500 | 97 619 | 16.4% | 131 174 | 22.1% | 228 793 | 38.5% | 105 986 | 30.6% | 23.8% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 3 427 476 | 289 547 | 8.4% | 363 183 | 10.6% | 652 730 | 19.0% | 556 746 | 27.3% | (34.8%) |
| Borrowing | 1 000 000 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 2 682 686 | 536 167 | 20.0% | 884 324 | 33.0% | 1 420 491 | 53.0% | 616 140 | 40.5% | 43.5% |
| Public contributions and donations | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure Standard Classification | 7 110 162 | 825 714 | 11.6% | 1 247 507 | 17.5% | 2 073 221 | 29.2% | 1 172 886 | 28.1% | 6.4% |
| Governance and Administration | 628 057 | 60 011 | 9.6% | 106 207 | 16.9% | 166 218 | 26.5% | 71 462 | 25.1% | 48.6% |
| Executive & Council | 332 954 | 3 837 | 1.2% | 2 382 | .7% | 6 219 | 1.9% | 5 440 | 49.4% | (56.2%) |
| Budget & Treasury Office | 294 896 | 56 174 | 19.0% | 103 825 | 35.2% | 159 999 | 54.3% | 37 121 | 17.7% | 179.7% |
| Corporate Services | 207 | - | - | - | - | - | - | 28 901 | 8 304.9% | (100.0%) |
| Community and Public Safety | 1 787 157 | 208 859 | 11.7% | 357 337 | 20.0% | 566 196 | 31.7% | 247 756 | 25.5% | 44.2% |
| Community & Social Services | 277 718 | 37 404 | 13.5% | 39 641 | 14.3% | 77 045 | 27.7% | 38 117 | 15.3% | 4.0% |
| Sport And Recreation | 311 510 | 5 282 | 1.7% | 19 097 | 6.1% | 24 379 | 7.8% | 1 837 | 5.1% | 939.6% |
| Public Safety | 67 090 | 9 597 | 14.3% | 16 221 | 24.2% | 25 818 | 38.5% | 2 047 | 13.3% | 692.4% |
| Housing | 1 107 235 | 154 874 | 14.0% | 279 918 | 25.3% | 434 792 | 39.3% | 201 238 | 30.4% | 39.1% |
| Health | 23 604 | 1 702 | 7.2% | 2 460 | 10.4% | 4 162 | 17.6% | 4 517 | 52.3% | (45.5%) |
| Economic and Environmental Services | 2 165 019 | 151 068 | 7.0% | 322 110 | 14.9% | 473 178 | 21.9% | 312 003 | 22.5% | 3.2% |
| Planning and Development | 318 289 | 51 243 | 16.1% | 89 167 | 28.0% | 140 410 | 44.1% | 72 725 | 25.8% | 22.6% |
| Road Transport | 1 838 413 | 99 825 | 5.4% | 232 943 | 12.7% | 332 768 | 18.1% | 239 278 | 22.0% | (2.6%) |
| Environmental Protection | 8 317 | - | - | - | - | - | - | - | - | - |
| Trading Services | 2 421 029 | 403 647 | 16.7% | 461 867 | 19.1% | 865 514 | 35.7% | 538 012 | 37.9% | (14.2%) |
| Electricity | 802 601 | 116 343 | 14.5% | 173 324 | 21.6% | 289 667 | 36.1% | 270 061 | 52.7% | (35.8%) |
| Water | 804 368 | 100 979 | 12.6% | 51 670 | 6.4% | 152 649 | 19.0% | 132 039 | 26.3% | (60.9%) |
| Waste Water Management | 714 586 | 176 570 | 24.7% | 219 124 | 30.7% | 395 694 | 55.4% | 117 819 | 38.3% | 86.0% |
| Waste Management | 99 474 | 9 755 | 9.8% | 17 749 | 17.8% | 27 504 | 27.6% | 18 093 | 14.9% | (1.9%) |
| Other | 108 900 | 2 129 | 2.0% | (14) | - | 2 115 | 1.9% | 3 653 | 10.3% | (100.4%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 37 284 266 | 10 195 701 | 27.3% | 9 838 196 | 26.4% | 20 033 897 | 53.7% | 8 191 546 | 49.8% | 20.1% |
| Property rates, penalties and collection charges | 7 122 425 | 1 686 650 | 23.7% | 2 123 950 | 29.8% | 3 810 600 | 53.5% | 1 266 707 | 49.8% | 67.7% |
| Service charges | 18 369 720 | 4 886 570 | 26.6% | 4 695 847 | 25.6% | 9 582 417 | 52.2% | 3 347 537 | 45.7% | 40.3% |
| Other revenue | 1 763 289 | 150 973 | 8.6% | 300 760 | 17.1% | 451 733 | 25.6% | 1 421 673 | 58.7% | (78.8%) |
| Government - operating | 5 736 952 | 1 961 466 | 34.2% | 1 538 141 | 26.8% | 3 499 607 | 61.0% | 966 885 | 78.0% | 59.1% |
| Government - capital | 3 493 321 | 646 151 | 18.5% | 976 204 | 27.9% | 1 622 355 | 46.4% | 859 159 | 44.1% | 13.6% |
| Interest | 798 558 | 863 892 | 108.2% | 203 294 | 25.5% | 1 067 186 | 133.6% | 329 584 | 32.8% | (38.3%) |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (31 741 946) | (10 615 880) | 33.4% | (8 304 281) | 26.2% | (18 920 162) | 59.6% | (7 801 676) | 57.6% | 6.4% |
| Suppliers and employees | (30 402 269) | (10 411 100) | 34.2% | (7 971 198) | 26.2% | (18 382 298) | 60.5% | (7 371 604) | 59.3% | 8.1% |
| Finance charges | (857 779) | (117 974) | 13.8% | (231 091) | 26.9% | (349 065) | 40.7% | (291 686) | 21.2% | (20.8%) |
| Transfers and grants | (481 898) | (86 806) | 18.0% | (101 993) | 21.2% | (188 799) | 39.2% | (138 387) | 90.0% | (26.3%) |
| Net Cash from/(used) Operating Activities | 5 542 319 | (420 179) | (7.6%) | 1 533 914 | 27.7% | 1 113 735 | 20.1% | 389 870 | 10.6% | 293.4% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (86 704) | - | - | (922 844) | 1 064.4% | (922 844) | 1 064.4% | - | (8.0%) | (100.0%) |
| Proceeds on disposal of PPE | 21 916 | - | - | 1 404 | 6.4% | 1 404 | 6.4% | - | .3% | (100.0%) |
| Decrease in non-current debtors | (21 440) | - | - | 15 204 | (70.9%) | 15 204 | (70.9%) | - | 127.8% | (100.0%) |
| Decrease in other non-current receivables | (19 030) | - | - | (939 452) | 4 936.7% | (939 452) | 4 936.7% | - | (.2%) | (100.0%) |
| Decrease (increase) in non-current investments | (68 150) | - | - | - | - | - | - | - | - | - |
| Payments | (7 110 161) | (876 514) | 12.3% | (1 196 707) | 16.8% | (2 073 221) | 29.2% | (1 222 304) | 28.1% | (2.1%) |
| Capital assets | (7 110 161) | (876 514) | 12.3% | (1 196 707) | 16.8% | (2 073 221) | 29.2% | (1 222 304) | 28.1% | (2.1%) |
| Net Cash from/(used) Investing Activities | (7 196 865) | (876 514) | 12.2% | (2 119 551) | 29.5% | (2 996 065) | 41.6% | (1 222 304) | 28.2% | 73.4% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 1 055 065 | 1 000 000 | 94.8% | - | - | 1 000 000 | 94.8% | - | 1.5% | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 1 000 000 | 1 000 000 | 100.0% | - | - | 1 000 000 | 100.0% | - | - | - |
| Increase (decrease) in consumer deposits | 55 065 | - | - | - | - | - | - | - | 31.8% | - |
| Payments | (786 086) | (171 296) | 21.8% | (331 468) | 42.2% | (502 764) | 64.0% | (258 309) | 55.3% | 28.3% |
| Repayment of borrowing | (786 086) | (171 296) | 21.8% | (331 468) | 42.2% | (502 764) | 64.0% | (258 309) | 55.3% | 28.3% |
| Net Cash from/(used) Financing Activities | 268 979 | 828 704 | 308.1% | (331 468) | (123.2%) | 497 236 | 184.9% | (258 309) | (108.3%) | 28.3% |
| Net Increase/(Decrease) in cash held | (1 385 567) | (467 989) | 33.8% | (917 105) | 66.2% | (1 385 094) | 100.0% | (1 090 743) | 188.9% | (15.9%) |
| Cash/cash equivalents at the year begin: | 6 156 463 | 6 067 254 | 98.6% | 5 599 265 | 90.9% | 6 067 254 | 98.6% | 5 582 525 | 99.4% | .3% |
| Cash/cash equivalents at the year end: | 4 770 896 | 5 599 265 | 117.4% | 4 682 160 | 98.1% | 4 682 160 | 98.1% | 4 491 781 | 83.5% | 4.2% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 650 684 | 16.2% | 335 673 | 8.4% | 149 651 | 3.7% | 2 875 955 | 71.7% | 4 011 963 | 32.2% | - | - | 1 846 305 | 46.0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 643 070 | 34.6% | 345 368 | 18.6% | 75 668 | 4.1% | 793 120 | 42.7% | 1 857 226 | 14.9% | - | - | 854 695 | 46.0% |
| Receivables from Non-exchange Transactions - Property Rates | 416 837 | 11.4% | 268 302 | 7.4% | 122 931 | 3.4% | 2 836 382 | 77.8% | 3 644 452 | 29.3% | - | - | 1 677 177 | 46.0% |
| Receivables from Exchange Transactions - Waste Water Management | 136 699 | 21.8% | 62 834 | 10.0% | 23 045 | 3.7% | 404 680 | 64.5% | 627 257 | 5.0% | - | - | 288 664 | 46.0% |
| Receivables from Exchange Transactions - Waste Management | 42 700 | 16.6% | 24 302 | 9.4% | 10 983 | 4.3% | 179 692 | 69.7% | 257 677 | 2.1% | - | - | 118 583 | 46.0% |
| Receivables from Exchange Transactions - Property Rental Debtors | 10 593 | 4.2% | 6 876 | 2.7% | 6 809 | 2.7% | 226 831 | 90.3% | 251 109 | 2.0% | - | - | 115 560 | 46.0% |
| Interest on Arrear Debtor Accounts | 15 613 | 1.7% | 17 522 | 1.9% | 5 654 | .6% | 904 203 | 95.9% | 942 992 | 7.6% | - | - | 433 965 | 46.0% |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 57 483 | 6.7% | 3 492 | .4% | 46 847 | 5.5% | 750 158 | 87.4% | 857 979 | 6.9% | - | - | 394 842 | 46.0% |
| Total By Income Source | 1 973 677 | 15.9% | 1 064 368 | 8.5% | 441 588 | 3.5% | 8 971 022 | 72.1% | 12 450 655 | 100.0% | - | - | 5 729 791 | 46.0% |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 405 749 | 38.8% | 105 138 | 10.1% | 24 782 | 2.4% | 509 850 | 48.8% | 1 045 519 | 8.4% | - | - | 481 148 | 46.0% |
| Commercial | 699 433 | 25.1% | 465 646 | 16.7% | 134 146 | 4.8% | 1 485 846 | 53.4% | 2 785 072 | 22.4% | - | - | 1 281 690 | 46.0% |
| Households | 828 496 | 10.4% | 486 547 | 6.1% | 257 909 | 3.2% | 6 403 231 | 80.3% | 7 976 183 | 64.1% | - | - | 3 670 639 | 46.0% |
| Other | 39 999 | 6.2% | 7 036 | 1.1% | 24 752 | 3.8% | 572 094 | 88.9% | 643 881 | 5.2% | - | - | 296 314 | 46.0% |
| Total By Customer Group | 1 973 677 | 15.9% | 1 064 368 | 8.5% | 441 588 | 3.5% | 8 971 022 | 72.1% | 12 450 655 | 100.0% | - | - | 5 729 791 | 46.0% |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | 691 588 | 100.0% | - | - | - | - | - | - | 691 588 | 30.9% |
| Bulk Water | 227 174 | 100.0% | - | - | - | - | - | - | 227 174 | 10.2% |
| PAYE deductions | 127 251 | 100.0% | - | - | - | - | - | - | 127 251 | 5.7% |
| VAT (output less input) | 3 206 | 100.0% | - | - | - | - | - | - | 3 206 | .1% |
| Pensions / Retirement | 128 654 | 100.0% | - | - | - | - | - | - | 128 654 | 5.8% |
| Loan repayments | 14 382 | 1.8% | - | - | 43 110 | 5.5% | 731 452 | 92.7% | 788 945 | 35.3% |
| Trade Creditors | 135 478 | 56.9% | 6 599 | 2.8% | 3 420 | 1.4% | 92 805 | 38.9% | 238 303 | 10.7% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 30 418 | 100.0% | - | - | - | - | - | - | 30 418 | 1.4% |
| Total | 1 358 151 | 60.8% | 6 599 | .3% | 46 530 | 2.1% | 824 258 | 36.9% | 2 235 538 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Sipho Nzuza | 031 311 2100 |
| Financial Manager | Dr Krish Kumar | 031 311 1131 |

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: CAPE TOWN (CPT)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201**

Part1: Operating Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Operating Revenue and Expenditure | | | | | | | | | | |
| Operating Revenue | 39 735 877 | 11 311 691 | 28.5% | 11 068 884 | 27.9% | 22 380 575 | 56.3% | 9 565 056 | 50.9% | 15.7% |
| Property rates | 9 361 952 | 2 293 286 | 24.5% | 2 416 589 | 25.8% | 4 709 875 | 50.3% | 2 106 837 | 49.3% | 14.7% |
| Property rates - penalties and collection charges | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 12 591 403 | 3 433 957 | 27.3% | 3 222 432 | 25.6% | 6 656 390 | 52.9% | 2 879 642 | 50.7% | 11.9% |
| Service charges - water revenue | 3 574 755 | 1 542 667 | 43.2% | 1 152 326 | 32.2% | 2 694 994 | 75.4% | 688 428 | 37.4% | 67.4% |
| Service charges - sanitation revenue | 1 811 048 | 625 345 | 34.5% | 488 716 | 27.0% | 1 114 061 | 61.5% | 341 166 | 33.9% | 43.2% |
| Service charges - refuse revenue | 1 202 059 | 291 974 | 24.3% | 271 612 | 22.6% | 563 586 | 46.9% | 324 336 | 48.2% | (16.3%) |
| Service charges - other | 573 | 4 | .7% | 26 | 4.6% | 30 | 5.3% | - | - | (100.0%) |
| Rental of facilities and equipment | 534 195 | 108 229 | 20.3% | 120 607 | 22.6% | 228 836 | 42.8% | 150 935 | 47.2% | (20.1%) |
| Interest earned - external investments | 941 028 | 243 980 | 25.9% | 246 625 | 26.2% | 490 605 | 52.1% | 207 759 | 54.5% | 18.7% |
| Interest earned - outstanding debtors | 340 970 | 97 221 | 28.5% | 103 218 | 30.3% | 200 438 | 58.8% | 71 506 | 51.6% | 44.3% |
| Dividends received | - | - | - | - | - | - | - | - | - | - |
| Fines | 1 280 160 | 269 822 | 21.1% | 532 487 | 41.6% | 802 309 | 62.7% | 516 780 | 78.2% | 3.0% |
| Licences and permits | 46 050 | 15 215 | 33.0% | 14 648 | 31.8% | 29 863 | 64.8% | 11 882 | 54.8% | 23.3% |
| Agency services | 201 723 | 50 035 | 24.8% | 61 759 | 30.6% | 111 794 | 55.4% | 55 427 | 62.6% | 11.4% |
| Transfers recognised - operational | 6 803 608 | 2 119 839 | 31.2% | 2 161 799 | 31.8% | 4 281 638 | 62.9% | 1 988 631 | 62.1% | 8.7% |
| Other own revenue | 1 002 483 | 220 118 | 22.0% | 267 319 | 26.7% | 487 436 | 48.6% | 222 578 | 58.4% | 20.1% |
| Gains on disposal of PPE | 43 870 | - | - | 8 720 | 19.9% | 8 720 | 19.9% | (852) | 4.6% | (1 123.5%) |
| Operating Expenditure | 39 604 509 | 8 002 898 | 20.2% | 9 314 148 | 23.5% | 17 317 047 | 43.7% | 8 974 225 | 44.4% | 3.8% |
| Employee related costs | 13 014 073 | 2 630 910 | 20.2% | 3 248 249 | 25.0% | 5 879 159 | 45.2% | 3 344 887 | 50.5% | (2.9%) |
| Remuneration of councillors | 169 640 | 39 330 | 23.2% | 38 800 | 22.9% | 78 130 | 46.1% | 35 893 | 46.0% | 8.1% |
| Debt impairment | 2 989 251 | 749 905 | 25.1% | 745 947 | 25.0% | 1 495 852 | 50.0% | 561 576 | 44.6% | 32.8% |
| Depreciation and asset impairment | 2 856 987 | 683 628 | 23.9% | 707 213 | 24.8% | 1 390 842 | 48.7% | 607 946 | 37.9% | 16.3% |
| Finance charges | 1 089 285 | 178 224 | 16.4% | 151 830 | 13.9% | 330 054 | 30.3% | 210 884 | 36.6% | (28.0%) |
| Bulk purchases | 9 487 132 | 2 153 521 | 22.7% | 1 897 103 | 20.0% | 4 050 624 | 42.7% | 1 783 679 | 45.3% | 6.4% |
| Other Materials | 1 296 601 | 247 068 | 19.1% | 352 038 | 27.2% | 599 106 | 46.2% | 353 039 | 47.9% | (.3%) |
| Contracted services | 6 119 111 | 831 211 | 13.6% | 1 484 623 | 24.3% | 2 315 835 | 37.8% | 1 387 729 | 35.9% | 7.0% |
| Transfers and grants | 263 704 | 90 467 | 34.3% | 57 713 | 21.9% | 148 180 | 56.2% | 93 339 | 124.4% | (38.2%) |
| Other expenditure | 2 318 237 | 398 370 | 17.2% | 455 223 | 19.6% | 853 593 | 36.8% | 594 985 | 38.5% | (23.5%) |
| Loss on disposal of PPE | 488 | 263 | 54.0% | 175 409 | 35 956.5% | 175 672 | 36 010.5% | 267 | 119.0% | 65 564.6% |
| Surplus/(Deficit) | 131 368 | 3 308 792 | | 1 754 736 | | 5 063 528 | | 590 832 | | |
| Transfers recognised - capital | 2 067 896 | 173 431 | 8.4% | 449 535 | 21.7% | 622 967 | 30.1% | 387 220 | 26.3% | 16.1% |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | (98) | - | (98) | - | - | - | (100.0%) |
| Surplus/(Deficit) after capital transfers and contributions | 2 199 264 | 3 482 224 | | 2 204 173 | | 5 686 397 | | 978 051 | | |
| Taxation | - | - | - | - | - | - | - | 2 368 | - | (100.0%) |
| Surplus/(Deficit) after taxation | 2 199 264 | 3 482 224 | | 2 204 173 | | 5 686 397 | | 975 683 | | |
| Attributable to minorities | (8 783) | (249) | 2.8% | (6 662) | 75.8% | (6 911) | 78.7% | - | - | (100.0%) |
| Surplus/(Deficit) attributable to municipality | 2 190 481 | 3 481 975 | | 2 197 511 | | 5 679 486 | | 975 683 | | |
| Share of surplus/ (deficit) of associate | - | (0) | - | (0) | - | (0) | - | - | - | (100.0%) |
| Surplus/(Deficit) for the year | 2 190 481 | 3 481 975 | | 2 197 511 | | 5 679 486 | | 975 683 | | |

Part 2: Capital Revenue and Expenditure

| | 2018/19 | | | | | | | 2017/18 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Budget** | First Quarter | | Second Quarter | | Year to Date | | Second Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | 2nd Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
| Capital Revenue and Expenditure | | | | | | | | | | |
| Source of Finance | 8 456 748 | 611 415 | 7.2% | 1 268 302 | 15.0% | 1 879 717 | 22.2% | 1 413 313 | 31.4% | (10.3%) |
| National Government | 2 015 146 | 170 595 | 8.5% | 445 152 | 22.1% | 615 747 | 30.6% | 364 781 | 26.4% | 22.0% |
| Provincial Government | 52 750 | 1 789 | 3.4% | 4 383 | 8.3% | 6 171 | 11.7% | 3 768 | 10.4% | 16.3% |
| District Municipality | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 067 896 | 172 383 | 8.3% | 449 535 | 21.7% | 621 919 | 30.1% | 368 549 | 25.8% | 22.0% |
| Borrowing | 4 000 000 | 237 504 | 5.9% | 315 940 | 7.9% | 553 444 | 13.8% | 709 050 | 37.3% | (55.4%) |
| Internally generated funds | 2 312 652 | 189 916 | 8.2% | 489 922 | 21.2% | 679 838 | 29.4% | 317 043 | 28.5% | 54.5% |
| Public contributions and donations | 76 200 | 11 612 | 15.2% | 12 904 | 16.9% | 24 516 | 32.2% | 18 671 | 40.5% | (30.9%) |
| Capital Expenditure Standard Classification | 8 456 748 | 611 415 | 7.2% | 1 268 302 | 15.0% | 1 879 717 | 22.2% | 1 413 313 | 31.4% | (10.3%) |
| Governance and Administration | 986 516 | 34 147 | 3.5% | 144 802 | 14.7% | 178 949 | 18.1% | 239 091 | 33.7% | (39.4%) |
| Executive & Council | 4 380 | 11 314 | 258.3% | 40 730 | 929.9% | 52 044 | 1 188.2% | 19 852 | 557.7% | 105.2% |
| Budget & Treasury Office | 982 005 | 1 183 | .1% | 3 740 | .4% | 4 923 | .5% | 5 297 | .8% | (29.4%) |
| Corporate Services | 131 | 21 651 | 16 471.6% | 100 332 | 76 330.3% | 121 983 | 92 801.9% | 213 941 | 40 593.0% | (53.1%) |
| Community and Public Safety | 1 082 792 | 143 743 | 13.3% | 210 331 | 19.4% | 354 074 | 32.7% | 180 403 | 25.3% | 16.6% |
| Community & Social Services | 97 129 | 11 525 | 11.9% | 15 460 | 15.9% | 26 985 | 27.8% | 14 693 | 19.4% | 5.2% |
| Sport And Recreation | 84 261 | 15 293 | 18.1% | 33 376 | 39.6% | 48 669 | 57.8% | 25 026 | 27.4% | 33.4% |
| Public Safety | 35 064 | 26 037 | 74.3% | 33 536 | 95.6% | 59 573 | 169.9% | 20 155 | 68.2% | 66.4% |
| Housing | 794 497 | 86 653 | 10.9% | 116 921 | 14.7% | 203 574 | 25.6% | 110 769 | 23.1% | 5.6% |
| Health | 71 841 | 4 236 | 5.9% | 11 038 | 15.4% | 15 274 | 21.3% | 9 761 | 25.3% | 13.1% |
| Economic and Environmental Services | 1 389 642 | 93 974 | 6.8% | 237 260 | 17.1% | 331 234 | 23.8% | 295 084 | 30.3% | (19.6%) |
| Planning and Development | 39 904 | 1 030 | 2.6% | 1 335 | 3.3% | 2 365 | 5.9% | 6 058 | 34.3% | (78.0%) |
| Road Transport | 1 331 443 | 92 393 | 6.9% | 234 804 | 17.6% | 327 197 | 24.6% | 282 494 | 29.9% | (16.9%) |
| Environmental Protection | 18 294 | 551 | 3.0% | 1 122 | 6.1% | 1 672 | 9.1% | 6 532 | 60.0% | (82.8%) |
| Trading Services | 4 939 787 | 322 714 | 6.5% | 653 926 | 13.2% | 976 640 | 19.8% | 673 896 | 31.8% | (3.0%) |
| Electricity | 1 071 737 | 135 885 | 12.7% | 169 485 | 15.8% | 305 370 | 28.5% | 238 507 | 32.3% | (28.9%) |
| Water | 2 366 730 | 142 248 | 6.0% | 287 020 | 12.1% | 429 268 | 18.1% | 250 172 | 42.9% | 14.7% |
| Waste Water Management | 1 135 113 | 31 199 | 2.7% | 117 004 | 10.3% | 148 203 | 13.1% | 143 396 | 25.7% | (18.4%) |
| Waste Management | 366 207 | 13 382 | 3.7% | 80 417 | 22.0% | 93 799 | 25.6% | 41 821 | 16.4% | 92.3% |
| Other | 58 011 | 16 836 | 29.0% | 21 983 | 37.9% | 38 819 | 66.9% | 24 839 | 91.6% | (11.5%) |

## Part 3: Cash Receipts and Payments

| R thousands | 2018/19 Budget Main appropriation | 2018/19 First Quarter Actual Expenditure | 2018/19 First Quarter 1st Q as % of Main appropriation | 2018/19 Second Quarter Actual Expenditure | 2018/19 Second Quarter 2nd Q as % of Main appropriation | 2018/19 Year to Date Actual Expenditure | 2018/19 Year to Date Total Expenditure as % of main appropriation | 2017/18 Second Quarter Actual Expenditure | 2017/18 Second Quarter Total Expenditure as % of main appropriation | Q2 of 2017/18 to Q2 of 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow from Operating Activities | | | | | | | | | | |
| Receipts | 38 421 463 | 11 127 162 | 29.0% | 10 840 530 | 28.2% | 21 967 692 | 57.2% | 9 533 353 | 53.4% | 13.7% |
| Property rates, penalties and collection charges | 8 968 987 | 2 225 641 | 24.8% | 2 315 450 | 25.8% | 4 541 091 | 50.6% | 2 143 826 | 50.6% | 8.0% |
| Service charges | 17 623 043 | 4 992 617 | 28.3% | 5 027 664 | 28.5% | 10 020 282 | 56.9% | 4 037 803 | 47.4% | 24.5% |
| Other revenue | 4 504 876 | 1 429 400 | 31.7% | 1 537 099 | 34.1% | 2 966 499 | 65.9% | 548 140 | 78.0% | 180.4% |
| Government - operating | 4 315 632 | 1 546 574 | 35.8% | 1 076 923 | 25.0% | 2 623 498 | 60.8% | 2 210 613 | 68.7% | (51.3%) |
| Government - capital | 2 067 896 | 728 118 | 35.2% | 671 901 | 32.5% | 1 400 018 | 67.7% | 426 033 | 52.1% | 57.7% |
| Interest | 941 028 | 204 812 | 21.8% | 211 493 | 22.5% | 416 305 | 44.2% | 166 937 | 41.8% | 26.7% |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | (33 576 505) | (9 105 079) | 27.1% | (8 087 716) | 24.1% | (17 192 795) | 51.2% | (9 411 088) | 55.7% | (14.1%) |
| Suppliers and employees | (32 261 821) | (8 897 522) | 27.6% | (7 947 937) | 24.6% | (16 845 459) | 52.2% | (9 265 887) | 56.7% | (14.2%) |
| Finance charges | (980 877) | (207 557) | 21.2% | (139 779) | 14.3% | (347 336) | 35.4% | (145 201) | 32.4% | (3.7%) |
| Transfers and grants | (333 807) | - | - | - | - | - | - | - | - | - |
| Net Cash from/(used) Operating Activities | 4 844 958 | 2 022 083 | 41.7% | 2 752 814 | 56.8% | 4 774 897 | 98.6% | 122 265 | 40.0% | 2 151.5% |
| Cash Flow from Investing Activities | | | | | | | | | | |
| Receipts | (116 692) | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | 120 070 | - | - | - | - | - | - | - | - | - |
| Decrease in non-current debtors | - | - | - | - | - | - | - | - | - | - |
| Decrease in other non-current receivables | 1 946 | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (238 708) | - | - | - | - | - | - | - | - | - |
| Payments | (7 615 993) | (1 274 667) | 16.7% | (960 374) | 12.6% | (2 235 041) | 29.3% | (608 887) | 26.9% | 57.7% |
| Capital assets | (7 615 993) | (1 274 667) | 16.7% | (960 374) | 12.6% | (2 235 041) | 29.3% | (608 887) | 26.9% | 57.7% |
| Net Cash from/(used) Investing Activities | (7 732 684) | (1 274 667) | 16.5% | (960 374) | 12.4% | (2 235 041) | 28.9% | (608 887) | 26.2% | 57.7% |
| Cash Flow from Financing Activities | | | | | | | | | | |
| Receipts | 4 038 688 | - | - | - | - | - | - | - | 39.4% | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | 4 000 000 | - | - | - | - | - | - | - | 40.0% | - |
| Increase (decrease) in consumer deposits | 38 688 | - | - | - | - | - | - | - | - | - |
| Payments | (482 586) | (156 439) | 32.4% | (20 000) | 4.1% | (176 439) | 36.6% | (46 958) | 31.0% | (57.4%) |
| Repayment of borrowing | (482 586) | (156 439) | 32.4% | (20 000) | 4.1% | (176 439) | 36.6% | (46 958) | 31.0% | (57.4%) |
| Net Cash from/(used) Financing Activities | 3 556 102 | (156 439) | (4.4%) | (20 000) | (.6%) | (176 439) | (5.0%) | (46 958) | 41.2% | (57.4%) |
| Net Increase/(Decrease) in cash held | 668 375 | 590 977 | 88.4% | 1 772 440 | 265.2% | 2 363 417 | 353.6% | (533 580) | 228.1% | (432.2%) |
| Cash/cash equivalents at the year begin: | 5 255 273 | 5 255 273 | 100.0% | 5 846 250 | 111.2% | 5 255 273 | 100.0% | 5 525 525 | 91.7% | 5.8% |
| Cash/cash equivalents at the year end: | 5 923 649 | 5 846 250 | 98.7% | 7 618 691 | 128.6% | 7 618 691 | 128.6% | 4 991 945 | 107.3% | 52.6% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 539 899 | 12.4% | 258 356 | 5.9% | 337 920 | 7.7% | 3 228 639 | 74.0% | 4 364 815 | 41.3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 820 984 | 65.8% | 68 972 | 5.5% | 42 935 | 3.4% | 314 014 | 25.2% | 1 246 905 | 11.8% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 721 418 | 39.6% | 80 697 | 4.4% | 82 699 | 4.5% | 936 797 | 51.4% | 1 821 611 | 17.2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 184 784 | 13.7% | 69 371 | 5.1% | 82 740 | 6.1% | 1 016 536 | 75.1% | 1 353 430 | 12.8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 101 533 | 17.9% | 23 816 | 4.2% | 22 557 | 4.0% | 419 085 | 73.9% | 566 991 | 5.4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 93 826 | 12.2% | 12 159 | 1.6% | (994) | (.1%) | 664 560 | 86.4% | 769 551 | 7.3% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 86 588 | 8.4% | 35 090 | 3.4% | 34 494 | 3.3% | 879 255 | 84.9% | 1 035 427 | 9.8% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2 263 | (.4%) | (50 486) | 8.5% | (48 134) | 8.1% | (499 041) | 83.8% | (595 398) | (5.6%) | - | - | - | - |
| Total By Income Source | 2 551 295 | 24.2% | 497 974 | 4.7% | 554 218 | 5.2% | 6 959 845 | 65.9% | 10 563 332 | 100.0% | - | - | - | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 114 594 | (234.8%) | 21 305 | (43.7%) | (17 030) | 34.9% | (167 674) | 343.6% | (48 804) | (.5%) | - | - | - | - |
| Commercial | 1 343 339 | 63.5% | 88 424 | 4.2% | 87 241 | 4.1% | 597 185 | 28.2% | 2 116 190 | 20.0% | - | - | - | - |
| Households | 1 220 904 | 14.2% | 412 829 | 4.8% | 486 734 | 5.7% | 6 463 504 | 75.3% | 8 583 971 | 81.3% | - | - | - | - |
| Other | (127 543) | 144.9% | (24 584) | 27.9% | (2 728) | 3.1% | 66 830 | (75.9%) | (88 024) | (.8%) | - | - | - | - |
| Total By Customer Group | 2 551 295 | 24.2% | 497 974 | 4.7% | 554 218 | 5.2% | 6 959 845 | 65.9% | 10 563 332 | 100.0% | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| Creditor Age Analysis | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 278 477 | 97.3% | 3 744 | 1.3% | 965 | .3% | 3 109 | 1.1% | 286 295 | 100.0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total | 278 477 | 97.3% | 3 744 | 1.3% | 965 | .3% | 3 109 | 1.1% | 286 295 | 100.0% |

## Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Lungelo Mbandazayo | 021 400 1167 |
| Financial Manager | Mr Kevin Jacoby | 021 400 3265 |

Source Local Government Database

1. All figures in this report are unaudited.